

IRRIGATION AND POWER DEPARTMENTS

The 27th February, 1975

No. 9836-2PW(2)-75/6050.—In pursuance of the provision under section 69(5)(b) of the Electricity (Supply) Act, 1948 (Central Act 54 of 1948) the Annual Statements of Accounts for the years 1971-72 and 1972-73 of the Haryana State Electricity Board are hereby published for the general information of the public:—

AT A GLANCE BALANCE SHEET AND PROFIT AND LOSS ACCOUNT

BALANCE SHEET

(Figures in lacs of Rupees)

	As On			
	31-3-69	31-3-70	31-3-71	31-3-72
We had :—				
1. Fixed assets in use less depreciation	7,251.93	8,615.06	10,014.83	11,111.41
2. Capital works in progress	1,951.50	2,603.02	3,507.32	4,332.00
3. Capital stores for specific projects and other operating stores including goods in transit	882.72	974.35	744.17	661.65
4. Other assets	1,671.98	1,788.08	2,688.51	2,776.09
5. Balance with Banks and cash in hand	69.13	78.38	84.06	77.43
6. Deferred revenue expenditure	13.02	25.23	34.43	73.46
	11,840.28	14,084.12	17,073.32	19,032.04

We owed :—

1. Loans, Bonds, Stocks, outstanding and other capital raised and appropriated	9,029.67	10,976.03	13,114.07	15,190.54
2. Reserve and surplus	341.12	371.09	443.53	528.42
3. Current liabilities & provisions	2,469.49	2,737.00	3,515.72	3,313.08
	11,840.28	14,084.12	17,073.32	19,032.04

PROFIT AND LOSS ACCOUNT

(Figures in lacs of Rupees)

	1967-68	1968-69	1969-70	1970-71	1971-72
We earned :—					
From sale of energy	630.66	983.36	1,251.07	1,585.22	1,716.79
Other sources	78.67	136.21	200.34	237.70	272.61
Total	759.33	1,119.57	1,451.41	1,822.92	1,989.40

	1967-68	1968-69	1969-70	1970-71	1971-72
We spent on :—					
Operation, maintenance and other charges	73.53	101.19	201.12	372.21	540.75
Establishment ..	196.19	304.32	423.31	518.86	592.08
Depreciation ..	111.34	159.45	240.11	300.47	364.29
Total ..	381.06	564.96	864.54	1,191.54	1,497.12
This left a gross surplus which was set aside as under :—					
(i) Interest to Institutions other than State Government	7.65	42.55	101.84	193.26	268.66
(ii) Write down of Intangible assets ..	..	..	1.98	3.58	2.15
(iii) Contribution to General Reserve	33.05	41.00	49.02	57.52	64.82
(iv) Interest on State Government Loans	320.53	436.90	434.03	377.02	156.65
(v) Contribution to Development Fund	17.04	34.16	..	..	..

* Note.—(i) Interest charges on Government loans which could not be provided under Section 67 of the Act during the year 1970-71 183.73

(ii) Interest charges due on Government loans during the year 1971-72 .. 576.90

As provided in the accounts .. 156.65

Balance adjustable against future surplus ——— 420.25

*Total (i) & (ii) .. 603.98

HARYANA STATE ELECTRICITY BOARD

FINANCIAL RATIOS

Serial No.	Ratios	Unit	1967-68	1968-69	1969-70	1970-71	1971-72
1.	Govt. loan to total loans ..	%	96.22	91.20	82.50	77.14	74.36
2.	Working capital to total assets ..	%	2.12	1.31	0.7	Nil	0.43
3.	Working capital to total revenue expenditure (including depreciation) ..	%	53.80	27.43	12.02	Nil	5.50
4.	Current assets to current liabilities ..	Times	1.10	1.06	1.04	1.0	1.02
5.	Sundry debtors for energy supplied to total sale of energy ..	%	17.55	7.90	4.41	4.37	4.07
6.	Sales to capital employed ..	%	10.93	13.16	14.03	15.83	15.52
7.	Gross profit to sales ..	%	55.75	56.93	47.15	40.06	28.89
8.	Gross profit to average capital base ..	%	7.10	8.40	8.00	5.80	4.70

Serial No.	Ratios	Unit	1967-68	1968-69	1969-70	1970-71	1971-72
9.	Line losses—						
	(a) From generation to utilisation including outside the State	%	9.00	18.20	17.40	19.5	21.70
	(b) Within the State	%	16.60	27.70	25.40	27.51	29.50
10.	Operating Ratio	%	49.00	51.00	57.00	69.00	75.25
11.	Annual depreciation to previous years' fixed assets in service	%	N.A.	2.40	2.90	3.1	3.10
12.	Interest to gross revenue	%	43.22	42.82	37.60	41.3	42.50
13.	Percentage of interest charges to average loans	%	4.71	5.8	5.4	6.28	5.84

CHAIRMAN'S STATEMENT

Gentlemen,

The Audited Statement of Accounts for the year 1971-72 of the Board has already been circulated to you and approved by the Board. From this, you must have noticed that the working of the Board has continued to be satisfactory.

The total gross revenue of the Board during the year 1971-72 was Rs. 1989.40 lacs. The working expenditure on operation was Rs. 1924.58 lacs including interest of Rs. 425.31 lacs leaving surplus of Rs. 64.82 lacs as anticipated. It may, however, be stated that interest charges amounting to Rs. 420.25 lacs payable to the State Government have not been provided as there was no surplus left after meeting the items which have been given priority under section 67 of the Electricity (Supply) Act, 1948, over and above the interest payable to the State Government.

Power position :—

The supply of power from the Bhakra-Nangal Complex which was inadequate during the previous years eased by the end of May, 1971 due to timely and sufficient rain in the catchment areas. As a result, no cut in power supply was imposed from the beginning of June, 1971 till the end of March, 1972. From this, it will be noted that the power supply position in the State was quite satisfactory.

Projects :—

The work of Faridabad Thermal Power House extension Project continued to progress according to Schedule. During the year under report, advance action was taken for construction of 2×110 M.W. 1st Stage Thermal Power House at Panipat. A sum of Rs. 1.55 crore was advanced to M/s BHEL for manufacturing plant and equipment for this project. The project report was submitted to the Central Water and Power Commission for clearance. The following Project Reports were also prepared :—

- (i) Two Project Reports for the installation of Diesel Generation Sets one for 10 sets of 3.5 M.W. each and the other with a total capacity of 20 M.W.
- (ii) Project Report of 220 K.V. Badarpur-Jaipur line.
- (iii) Project Report for Inter-State Links.
- (iv) Supplementary Thermal Transmission Project Report for disposal of power from Faridabad 2nd Unit and power from Badarpur and Rana Pratap Sagar Atomic Power Plant was under preparation.
- (v) Project Report for electrification/improvement and augmentation of L.D. System of Panchkula, Rohtak and Hissar.

The construction of Transmission Lines under the Rih Bank Power Project and Beas Project was continued.

The following important Transmission Lines and Sub-stations were erected and energised during the year :—

132 K.V. :—

- (i) Hissar-Hansi (22.6 KM).
- (ii) Hansi-Bhiwani (36 KM).
- (iii) Rupar-Pinjere (54 KM) with a sub-station at Pinjere.
- (iv) A sub-station at Kalanaur on the Existing Rohtak-Dadri Line.

66 F.V. :—

- (i) Ringmain Faridabad with a sub-station at Pala.
- (ii) Ballabgarh-Sohna (28.2 KM) with a sub-station at Sohnna.
- (iii) A.3 to Globe Steel Faridabad (2.9) KM.
- (iv) A sub-station at Gharaunda and another at Gobindpuri (Jagadhri) on the existing line.

In addition to the above, the Board also started manufacture of transformers of 100 KVA and 40 KVA during the year at Dhulkote Workshop with a view to maintain regular supply.

Rural Electrification :—

During the last year, Haryana State earned the unique distinction of being the first State in India to electrify all its villages. During the year under report the infra-structure of these lines was extended and the cost involved was of the order of Rs 10 crores.

During the year 14,778 tubewells were energised raising the total number of electrified tubewells in the State to 1,01,233 which is approximately 5 times the number of tubewells in Haryana at the time of reorganisation of Punjab in November, 1966.

Connections :—

We had 5,43,695 consumers by 31st March, 1971. We connected 72,554 consumers during the current year raising the number of consumers to 6,16,249 by 31st March, 1972. Of these 3,118 were Industrial and 14,778 Agricultural connections, giving a percentage increase of 13.34 on the whole.

Capital Assets :—

The total capital assets as on 31st March, 1972 were Rs 190.32 crores as against Rs 170.73 crores at the end of the previous year. Fixed assets also increased from Rs 150 crores to Rs 173.35 crores during the year. With the implementation of village Electrification Programme during the year 1970-71 and extended infrastructure during the year 1971-72 the growth has been faster than was envisaged in the 4th Five-Year Plan.

Tariff :—

During the year under report the rates of tariff applicable to various categories of consumers remained unchanged.

Commercial Accounting :—

In the last year, the Board introduced the Commercial System of Accounting in the field offices in Chandigarh Circle on experimental basis. The scheme has met with success and its further introduction to other Circles is being studied.

Finances of the Board :—

The ways and means position of the Board remained difficult during the year under report because of heavy investment in implementing its schemes. The Board was happy to receive timely help from various financial institutions like L.I.C., Rural Electrification Corp. of India and Medium-term Loans from Banks, etc. to meet its capital requirements. A review of the accounts and plans reveals that the ways and means position of the Board is likely to remain difficult for some time till we start earning revenue from the recently developed areas. The Board is devoting its attention to increasing the efficiency of operation and bringing around economies wherever possible.

Relation with Employees :—

The relations with the employees during the year remained cordial. For the year 1971-72, the Board paid bonus at 8.33 per cent as recommended by the Bonus Commission. The House Rent Allowance was also raised from 7.5 per cent to 12.5 per cent of pay in first class cities and from 5 per cent to 7½ per cent in 2nd class cities with effect from 1st September, 1971. The Board decided to grant facilities to the families of the employees who die in service such as Ex-gratia Grant equivalent to 10 times the last monthly emoluments drawn by the employee subject to minimum of Rs 5,000 and maximum of Rs 15,000, free medical aid, free education facilities up to degree level for the children and House Rent Allowance for a period of 12 months etc.

Acknowledgement :—

I shall be failing in my duty if I do not acknowledge with gratitude the inspiration that the Board has been receiving from the Government. I would also like to thank several Financial Institutions for the assistance they have rendered. My thanks are also due to my colleagues in the Board and the dedicated officers and staff of the Board who have contributed so much energy and enthusiasm towards the progress achieved by the Board.

P. N. SAHNI,

Chairman,

Haryana State Electricity Board,
Chandigarh.

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HARYANA STATE ELECTRICITY BOARD

STATEMENT No. 1

General Balance Sheet as on 31st March, 1974

HARYANA STATE
STATEMENT
General Balance sheet as

Liabilities

Corresponding figures of the last year	Particulars	Amount
		Rs.
50,00,00,000	Maximum limit of Borrowing Power of the Board	50,00,00,000
	Capital Liabilities	
1,31,14,06,592	1. Loans, Bonds, stocks, outstanding and other capital raised and appropriated (Subsidiary Statement No. IV)	1,51,90,53,631
	Reserves and Surplus	
2,49,59,384	2. General Reserve (Subsidiary Statement V)	3,14,41,532
57,29,349	2-A. Development Fund	57,29,349
37,04,315	3. Loans Redemption Fund	37,04,315
41,85,488	4. Employees General Provident Fund	61,92,034
57,75,554	5. Depreciation Reserve Fund Rajasthan	57,75,554
	6. Taxation Reserve	..
	7. Tariff Reserve	..
	Current Liabilities and Provisions	
	8. Balance due on construction of Plant and Machinery	..
4,32,82,745	9. Cash credit limits from Banks (against hypothecation of stores) against the total limit of Rs 771 lacs the stores and assets worth Rs. 9,85,30,033 were hypothecated with banks as on 31st March, 1972. The maximum limit availed during the year was Rs. 575 lacs	2,81,98,153
9,97,07,825	10. Consumers security and other deposits	11,80,22,828
1,24,13,598	11. Other current liabilities and provisions	1,24,13,598
9,87,02,247	12. Accounts payable (including interest payable to State Govt., interest on R.E.C. loans, A.F.C. loans, Bonds, Brokerage and commission payable, composite P.S.E.B. suspense and employees contributory Provident Fund and loss on revenue account payable to State Government, etc.)	8,76,31,280
9,74,65,471	13. Other current and accrued liabilities	8,50,41,917

ELECTRICITY BOARD

No. 1

on 31st March, 1972

		Assets	
Corresponding figures of the last year	Particulars	Amount	
		Rs	
	Fixed Assets		
1,18,90,76,157	1. (A) Capital amount expended on Assets in use (Annexure-A)	1,33,57,35,493	
1,65,61,159	(B) Capitalised interest charges	1,65,61,159	
1,20,56,37,316	Total Fixed Assets	1,35,22,96,652	
	(i) Less share of Rajasthan—		
	up to 1970-71	for 1971-72	
	Left Bank ..	3,87,74,641	23,260
	Right Bank ..	1,65,19,897	5,49,132
5,52,94,538		5,52,94,538	5,72,392
5,52,94,538			5,58,66,930
1,15,03,42,778	Net Capital	1,29,64,29,722	
14,88,59,593	(ii) Less accumulated provisions of depreciation (Subsidiary Statement—VIII)	18,52,88,739	
1,00,14,83,185	Net Block	1,11,11,40,983	
..	(C) Balance of written down cost of obsolete assets etc.	..	..
	Current Assets		
35,07,31,942	2. (a) Capital works in progress	..	43,32,00,090
8,25,139	(b) Works in progress (Mfg. A/C)	..	38,42,124
	(c) Finished goods lying in Workshop Dhulkote awaiting transfer to stores	..	78,306
7,44,16,529	3. (a) Capital stores for specific Project	..	6,61,64,961
	(b) Other operating stores.	..	
	4. Advances to Suppliers—		
	{ 2,18,90,467 (i) Advances to suppliers against various projects	2,11,78,444	6,72,15,657
2,98,27,074	{ 79,36,607 (ii) Advances to suppliers against 55 MW Faridabad	3,05,37,213	
	{ .. (iii) Advances to suppliers against Thermal Plant, Panipat	1,55,00,000	
34,30,268	5. Loan and Advances	..	38,05,512

ELECTRICITY BOARD

No. 1

on 31st March, 1972

		Assets	
Corresponding figures of the last year	Particulars	Amount	
Rs		Rs	
65,24,334	6. Sundry Debtors for Electricity Supply Less provision for bad and doubtful debts	70,98,261 9,71,789	61,26,472
3,99,19,849	7. Miscellaneous Advances		2,70,69,669
10,53,87,232	8. Inter-Departmental adjustment account		7,37,88,429
4,49,34,778	9. Accounts receivable (includes amount recoverable from Rajasthan, B.M.B., P.S.E.B., U.T. Chandigarh, etc.).		5,67,62,338
2,82,10,396	10. Investment of the Board		3,01,59,536
94,24,597	11. Deposits with Pay and Accounts Officers, Bombay, Calcutta, Delhi and C.A.O. Customs, etc.		83,04,944
	12. Balance at Bank/Treasury—		
35,70,000	(a) Deposit Account	..	47,20,000
43,06,404	(b) Current Account and Call Account	..	19,31,175
5,29,697	13. Cash in hand	..	10,92,172
34,43,232	14. Deferred revenue expenditure	..	40,13,371
..	14(a) Discount and Re-discount charges adjustable under IDBI facility		33,32,361
	15. Interest outstanding on—		
3,53,236	(i) Bank Balance and investment	..	4,41,415
3,358	(ii) Loans to Licensees	..	3,358
11,318	(iii) G. P. Fund Deposits	..	11,318
1,70,73,32,568			1,90,32,04,191

Note.—There are contingent liabilities amounting to Rs. 190.30 lacs but not acknowledged as debits by the Board.

JIA LAL JAIN,
Chief Accounts
Officer.

M. L. KHANNA,
Technical Member.

M. PARTHASARATHY,
Member Finance and
Accounts.

P. N. SAHNI,
Chairman.

HARYANA STATE ELECTRICITY BOARD

Notes to the Balance Sheet as on 31st March, 1972

(i) The share of the H.S.E.B. in the Assets and Liabilities of the Composite Punjab State Electricity Board as on 31st March, 1967, has been taken in the provisional ratios as fixed by the Government of India, Ministry of Irrigation and Power Order No. EL/II-3(17)66/1, dated 30th April, 1967 and have been included in the balance sheet as opening balances on 2nd May, 1967. Also the share of the H.S.E.B. in the Capital Expenditure relating to the period from 1st April, 1967 to 2nd May, 1967 has been worked out in the same ratio as fixed by the Government of India and provided in the Accounts. The H.S.E.B.'s share in the other assets and liabilities for this period has not yet been provided in the Accounts as the Accounts of the Composite P.S.E.B. for this period are yet to be finalised by the new P.S.E.B. and audited by the Accountant-General, Punjab. The relevant figures are, therefore, subject to such adjustments as might become necessary on the finalisation of the accounts for the above period and their audit. Further as the balances have been taken over in a prescribed ratio, these do not agree with the balances as they appear in the divisional books which reflect the transactions as they have been appearing in the Divisions even for the period prior to the bifurcation of the Board.

(ii) The tentative share of the H.S.E.B. in the Capital receipt as well as Capital Expenditure of the Bhakra Management Board relating to the months of May and June, 1967, for which the accounts were maintained by the P.S.E.B. could not be incorporated in the accounts pending their verification by the Bhakra Management Board.

(iii) Pending the final allocation of assets and liabilities of the Composite Punjab State Electricity Board between the emerging units and pending the adjustment of the net surplus which accrued to the Punjab State Electricity Board up to the 2nd May, 1967, against the capitalised interest charges during the construction period of the Bhakra-Nangal Project, the amount of Rs. 1,65,51,159 on account of H.S.E.B.'s tentative share thereof has been shown in the Balance Sheet as a distinct item.

(iv) The tentative share of the H.S.E.B. in Government securities, and the Fixed Deposit Receipts held by the Composite Punjab Board and the Fixed Deposits made by the H.S.E.B. amounting to Rs. 17,69,738, Rs. 35,70,000 and Rs. 11,50,000 respectively have been pledged with the Banks against drawing arrangements.

(v) The market value of the investment in Government securities, inherited tentatively from the Composite Punjab Board was Rs. 17,73,853 as on 31st March, 1972.

(vi) No provision has been made for future pensionary liability including D.C.R, Gratuity as pensionary charges are accounted for as and when paid.

(vii) No depreciation has been provided in respect of diesel and steam power plants of the apportioned value of Rs. 27,79,669 pending investigation of their condition and declaration as obsolete, unserviceable or otherwise as these are not in operation since their taking over by the Board.

(viii) No provision has been made to wards the interest on the D.R.F. provided under the annuity system up to 31st March, 1964. As the assets were treated as new from 1st April, 1964 and full depreciation is being charged according to the lives, of the assets provided in the seventh schedule to the Electricity (Supply) Act, 1948, the provision already made up to 31st March, 1964, is being also retained.

(ix) Depreciation I. P. Extension Project, Delhi (in which H. S. E. B. has 1/3rd share) has been provided on an *ad hoc* basis at 3.88 per cent which is subject to final adjustment on receipt of detailed work-wise break up of assets from Delhi Electric Supply Undertaking.

(x) The Agreement in respect of Railway Siding at Fridabad and Panipat is in process with Railway Authorities. The maintenance charges paid to the Railway authorities in respect of above sidings are provisional. Final adjustments will be made as per clauses of the agreements as and when such agreements are entered into with the Railways authorities.

(xi) An expenditure of Rs. 11, 58,51 906 incurred Beas Control Board and Rs. 7,05,870 incurred by the Bhakra Management Board on works as share of Haryana State Electricity Board, has been treated as loan from the state Government pending receipt of the formal sanctions from the State Government.

(xii) No agreement in respect of I.P. Station Project with DESU has been entered into. The matter is still under negotiation. The expenditure booked on capital and revenue account is, the afore, provisional and necessary adjustments will be carried out when the agreement is finalised with DESU Authorities.

(xiii) No agreement has been entered into in respect of sharing the assets and liabilities of the Beas Project by the partner States so far. The allocation has, however, been done provisionally in the tentative ratios fixed by the Government of India.

(xiv) The C. W. and P. C. has been appointed as consultants for the Thermal Extension Project at Faridabad. No. formal agreement with the consultants has so far been entered into and payments made to them are provisional. Necessary adjustments will be carried out when the agreement is finalised.

(xv) The Board has to recover from D. E. S. U., demand charges representing fixed charges for the demand by DESU in excess of its 2/3rd share from the I. P. Extension scheme during the period January, 1968 to March, 1970. The extent of revenue receipts on this account can not be determined in the absence of settlement of details of over drawal of demand and the rate per K. W. chargeable on this account from DESU.

(xvi) In subsidiary statement I (Operating Revenue) the figures of units supplied free were not shown previously and from the year 1971-72 the said figure have been incorporated in the said statement and to this extent the figures of previous year for units supplied free have undergone a change. Likewise, in Statement XI, the units supplied to common Pool Consumers were not being shown but from the year 1971-72 the figures of units supplied to common Pool Consumers have been shown distinctly. As such the figures for the previous year in statement XI have undergone a change.

(xvii) An advance payment of Rs 155 lacs has been made to M/s B.H.E.L for the supply of 2 Nos. Turbo Generator sets for Thermal Plant Panipat. However, no agreement with the firm has so far been entered for supplying the Turbo Generator Sets. Necessary negotiation for completing the agreement are going on with the firm.

(xviii) In accordance with the decision of the Supreme Court the administration, management and control of the erstwhile Sirsa Electric Supply Company had passed on to the Board. The property in the assets of the above company has also vested in the Board with effect from 23rd April, 1965. Pending the finalisation of accounts for the period 23rd April, 1965 to 9th February, 1972, the transactions relating to this period have not been incorporated in the accounts. Further pending the determination of the purchase consideration the liabilities on this account have also not been taken in the accounts.

(xix) The quarterly accounts for the 4th quarter from the Pay & Accounts Officer, Bombay and Delhi and for the 3rd quarter from the Pay & Accounts Officer, Calcutta and Madras have not so far been received. Necessary adjustments will therefore, be made as and when the accounts are received from concerned Pay & Accounts Officers.

(xx) A loan of Rs 110 lacs was released by the State Government,—vide its sanction No. 1070-2PW (2)-71, dated 3rd December, 1971. The loan was wrongly classified by the State Government under Bhakara-Nangal Project—Distribution 33 KV Works and below including Uhl River Scheme although it related to the Thermal Power Plant at Panipat. This was pointed out to the State Government. The revised sanction from the State Government is, however, still awaited.

(xxi) A net amount of Rs. (—) 1,72,925 relating to previous years was adjusted during 1971-72 in the Revenue Expenditure Statement. Likewise an amount of Rs. (—) 5,410 relating to previous years has been adjusted in operating Revenue Statement.

(xxii) From the year 1971-72 employees contributory provident fund has been merged under the head Accounts payable.

(xxiii) In the Seventh Schedule, to the Electricity (Supply) Act, 1948, separate service lives for different categories has been prescribed in cases like Towers, Poles, Fixtures, Overhead Conductors, Service Lines, Officer Furniture and Equipment, Communication Equipment, etc. The accounts have been prepared in the proforma as prescribed by the Comptroller and Auditor-General of India in consultation with the State Government. In the accounts prepared by the Board distinct segregation of the assets as prescribed in the Seventh Schedule is not possible. Therefore, average service life has been adopted in such cases.

(xxiv) The manufacture account of the Delhi Workshop showed a debit balance of Rs. 18,280 after taking into account the recoveries effected from the jobs undertaken during the year. As the adjustment of this amount to the effected jobs would have necessitated the reopening of the job accounts, this amount has been shown under Miscellaneous Public Works Advances and will be cleared by fixing a higher rate of out turn of the jobs undertaking during the subsequent year. While affecting the recoveries from the various jobs, the bonus paid to employees, depreciation charges and other overheads were not taken into account. The detailed procedure for working out the workshop costs and for making recoveries is being formulated which will be enforced after it is adopted by the Board.

JIA LAL JAIN,

Chief Accounts
Officer.

M. PARTHASARATHY,

Member Finance and
Accounts

M. L. KHANA,

Technical Member,

P. N. SAHNI,

Chairman.

HARYANA STATE ELECTRICITY BOARD
ANNEXURE A-(i)

Sub-Head-wise detail of capital expenditure as on 31st March, 1972

Sub-Head	Particulars	Balance at the beginning of the year	Expenditure during the year	Total at the end of the year
1	2	3	4	5
		Rs.	Rs.	Rs.
	I. Assets in use			
B.	Hydraulic Plant ..	28,16,89,512	(—)6,267	28,16,83,245
C.	Steam Power Plant ..	10,84,33,087	16,99,729	11,01,32,816
D.	Internal Combustion Power ..	23,78,417	..	23,78,417
E.	Transmission Plant (High or Extra High Voltage) ..	16,41,25,401	1,39,21,685	17,80,47,086
F.	Distribution Plant (High Voltage) ..	19,06,78,645	5,99,42,455	25,06,21,100
G.	Distribution Plant (M. and L.V.) ..	39,85,56,387	6,48,13,107	46,33,69,494
H.	Public Lighting ..	15,50,179	4,88,106	20,38,285
I.	General Equipment ..	4,15,23,072	55,58,391	4,70,81,463
L.	Manufacture of Electrical Plant ..	1,41,457	2,42,130	3,83,587
	Total ..	1,18,90,76,157	14,66,59,336	1,33,57,35,493
	II Works in Progress			
B.	Hydraulic Power Plant ..	31,05,28,815	6,08,43,347	37,13,72,162
C.	Steam Power Plant ..	2,38,932	31,92,711	34,31,643
E.	Transmission Plant (High or extra High Voltage) ..	3,64,25,408	1,58,84,733	5,23,10,141
F.	Distribution Plant (High Voltage) ..	..	4,961	4,961
I.	General Equipment ..	35,38,787	25,42,396	60,81,183
	Total ..	35,07,31,942	8,24,68,148	43,32,00,090
	Grand Total ..	1,53,98,08,099	22,91,27,484	1,76,89,35,583

Note—The above figures also include expenditure incurred on behalf of R.S.E.B

JIA LAL JAIN,
Chief Accounts Officer.

M. L. KHANNA,
Technical Member.

P. N. SAHNI,
Chairman

M. PARTHASARATHY
Member, Finance and Accounts.

ANNEXURE A-(ii)

Detail of Scheme-wise Capital Expenditure as on 31st March, 1972

Serial No.	Name of Scheme	Balance at the beginning of the year	Expenditure during the year	Total at the end of the year
1	2	3	4	5
Fixed assets Bhakra-Nangal Project		Rs.	Rs.	Rs.
1	A—Main Project—Left Bank ..	28,28,49,090	89,509	28,29,38,599
2	A—Main Project—Right Bank ..	18,12,51,269	1,52,21,152	19,64,72,421
3	B—Sub-Project ..	61,57,75,998	12,96,00,955	74,53,76,953
4	Diesel Sets in Haryana ..	24,61,903	..	24,61,903
5	Thermal set at Faridabad 15 MW ..	2,67,50,548	29,080	2,67,79,628
6	Thermal Set at Delhi ..	7,94,84,055	16,70,423	8,11,54,478
7.	Works not covered under any Project	5,03,294	48,217	5,51,511
Total		1,18,90,76,157	14,66,59,336	1,33,57,35,493
Works in Progress				
8.	Beas Dam at Pong ..	34,78,88,174	7,55,90,142	42,34,78,316
9	Thermal set at Faridabad 55 MW ..	18,45,438	43,34,321	61,79,759
10	Thermal (T) Project ..	56,191	17,67,742	18,23,933
11	Transmission Project ..	9,42,139	7,75,889	17,18,028
12	Thermal Plant, Panipat ..	..	54	54
Total		35,07,31,942	8,24,68,148	43,32,00,090
Grand Total		1,53,98,08,099	22,91,27,484	1,76,89,35,583

JIA LAL JAIN,
Chief Accounts Officer.

M. L. KHANNA,
Technical Member.

P. N. SAHNI,
Chairman.

M. PARTHASARATHY,
Member, Finance & Accounts.

STATEMENT

Consolidated Revenue Account for the year ending

EXPENSES

Corresponding figures of the previous year	Particulars	Amount
1	2	3
Rs.		Rs.
86,63,822	A. Hydraulic Power-Generation, Maintenance and Management expenses	88,84,885
2,61,67,328	B.&C. Thermal Diesel Power :- Generation, Maintenance and Management expenses	2,51,81,218
44,43,941	D. Power purchases	1,02,55,619
78,97,325	E. Transmission (Extra High Voltage). Operation, Maintenance and Management expenses, etc.	96,99,509
1,91,13,919	F. Distribution (High Voltage) Operation, Maintenance and Management expenses	2,96,53,945
3,85,49,780	G. Distribution (Medium and Low Voltage) Operation, Maintenance and Management expenses, etc.	5,09,32,167
4,36,881	H. Public Lighting -operation, maintenance and Management expenses, etc.	5,73,023
1,37,54,198	J. Consumers serviceing, meter reading, billing, collecting, accounting, sale promotion and management expenses, etc.	1,45,78,114
1,66,302	K. Expenditure on manufacture of electrical apparatus etc.	42,388
	L. Writing and Sale	..
1,664	(1) Shortage on stock written off 723	1,01,147
1,120	(2) Losses of assests written off 28,737	
96,041	(3) Loss of vehicle 71,687	
604	(4) State Insurance Contribution ..	
11,92,92,925	Total	14,99,02,015
1,39,585	Less share of Rajasthan ..	1,90,788
11,91,53,340		14,97,11,227
6,31,38,483	K. Net surplus carried over to Net Revenue and Appropriation Account.	4,92,28,302
18,22,91,823		19,89,39,529

No. II

31st March, 1972

REVENUE

Corresponding
figures of the
previous year

Particulars

Amount

4

5

6

Rs.

Rs.

15,85,22,159	A. Net Revenue by sale of electricity for cash and credit	17,16,79,209
15,73,673	B. Miscellaneous Revenue from consumers	19,91,215
1,77,79,642	C. Revenue from trading	2,06,22,611
44,16,349	D. Other revenue (to be specified)	46,51,904
	E. (i) Sale of steam	
	(ii) Repair of lams & other apparatus	
	(iii) Commission for collection of electric duty etc., etc.	
	<i>Deduct</i> - Refunds	
	<i>Less</i> —Share of Rajasthan	5,410

18,22,91,823

19,89,39,529

JIA LAL JAIN,
Chief Accounts Officer.P. N. SAHNI,
Chairman.M. PARTHASARATHY,
Member Finance & Accounts.M. L. KHANNA,
Technical Member.

HARYANA STATE ELECTRICITY BOARD

SUBSIDIARY STATEMENT I

Statement of Operating Revenue for the year ending 31st March, 1972

Corresponding figures of the previous year			Figures for the current year					
KWH sold	Income (Rs)	Average revenue per KWH NP.	Particulars of receipts		KWH sold	Income (Rs)	Average revenue per KWH NP.	Remarks
1	2	3	4	5	6	7	8	
			A. Net revenue by sale of electricity for cash and credit—					
5,82,05,939	1,82,97,831		1. Domestic or residential—	7,14,77,428	2,11,85,302			
			(a) Lights and Fans	}				
			(b) Small Power					
3,20,67,353	82,81,333		2. Commercial—	3,81,00,097	90,38,272			
			(a) Light and Fans	}				
			(b) Small Power					
			3. Industrial—					
8,25,79,617	1,26,24,399		(a) Small Power	9,59,51,431	1,44,24,570			
5,50,51,126	84,34,992		(b) Medium Power	6,69,27,715	98,0,877			
33,96,41,313	2,98,98,993		(c) Large Power	39,55,83,427	3,36,63,119			
39,07,790	9,89,626		4. Public Lighting	42,11,023	11,01,413			
..	..		5. Traction—					
..	..		(a) Tramways	..	..	
..	..		(b) Electric Railways	..	..	
29,85,72,161	4,82,44,097		6. Irrigation—Agriculture	36,64,66,523	5,95,75,381			
..	..		7. Public Water-works and Sewerage pumping	..	..	
..	..		8. Supplies in bulk to:—					
51,09,71,898	2,59,13,533		(a) Share of H.S.E.B. out of B.M.B. Receipts	54,42,12,972	1,75,93,176			
3,28,78,860	49,17,339		(b) Supply from H.S.E.B. to other State consumers	3,81,22,995	39,82,736			
..	9,20,016		(c) Surcharge levied	..	12,74,363			
9,67,051	..		9. KWH supplied free	36,00,000	..			
1,41,48,43,108	15,85,22,159		Total	1,62,46,53,431	17,16,79,209			

1	2	3	4	5	6	7	8
..	..	11.21	Average revenue by sale of electricity per KWH sold	..	..	..	10.56
..	20,330		B. Miscellaneous Revenue from consumers—	..	52,661		
..	6,93,818		(1) Sale of stores	..	8,53,600		
..	8,59,525		(2) Public Lighting Maintenance	..	10,84,954		
..			(3) Other receipts (to be specified Like service connection fees etc.)	..			
..	<u>15,73,673</u>		Total Miscellaneous	..	<u>19,91,215</u>		
..	100		Revenue from consumers				
..			C. Revenue from Trading—				
..			(1) Sale of Electrical Plant				
..	75		(2) Sale hire-purchase or hire of:—				
..			(a) Apparatus				
..	6,41,773		(b) Writing & others,	..	..
..	65,04,279		(3) Rental from (a) Property	..	..
..			(b) Meters	..	78,64,390		
..	1,06,33,415		(4) Other receipts (to be specified)	..	1,27,58,221		
..	<u>1,77,79,642</u>		Service Rental	..	<u>2,06,22,611</u>		
..			Total Revenue	..			
..			from Trading				
..	3,11,761		D. Other Revenues:—				
..			(1) Interest on securities and investments with Banks	..	4,39,335		
..			(2) Interest on advances to Boards employees Deduct Refunds				
..	41,04,588		(3) Commission for the collection of electricity duty	..	42,12,569		
..			(4) Miscellaneous items (to be specified) Receipts from other consumers	..			
..	<u>44,16,349</u>		Total other Revenue		<u>46,51,904</u>		
..	18,22,91,823		Grand total electric operating Revenue	..	19,89,44,939		
..			Deduct refund of Revenue	2,426			
..			Less share Rajasthan	2,984			
..				<u>5,410</u>	<u>5,410</u>		
..	18,22,91,823		Net grand total Haryana		19,89,39,529		
..		12.89	Average total revenue per KWH sold	..	12.24		

HARYANA STATE ELECTRICITY BOARD

SUBSIDIARY STATEMENT II

Statement of Operating Expenses for the year ending 31st March, 1972

Corresponding figures of the previous year		Particulars of Expenses	Figures for the current Year		Remarks
Amount (Rs.)	Cost per KWH sent out		Amount (Rs.)	Cost per KWH sent out	
1	2	3	4	5	6
A Hydraulic Power Generation					
K.W.H. sent out ;—					
previous 1,75,78,81,716					
year.					
current 2, 07,61,02,363					
year					
(a) Generation—					
..		1. Royalty for use of water, if any	..		
95,135		2. Lubricants and other consum- able stores	24,998		
..		3. Station supplies and miscellaneous expenses	..		
15,18,636		4. Proportion of Salaries, allowances gratuities, etc. of Engineers, Superintendents Officers; Super- visory and other staff	17,46,275		
1,54,111		5. Wages and gratuities to labour	59,119		
17,31,882		TOTAL GENERATION	18,30,392		
(b) Repairs and Maintenance—					
20,841		1. Proportion of salaries, allowances, gratuities etc. for supervisory staff	3,34,386		
1,10,220		2. Buildings and civil engineering works containing generating plant and equipment	1,31,060		
..		3. Hydraulic works forming part of a hydro-electric system, including	..		
..		{ (i) Dams, spillways, weirs, canals, reinforced concrete flumes and siphons }			
12,21,540		{ (ii) Reinforced concrete, pipelines and surge tanks, steel pipe lines, sluice gates, steel surge tank, hydraulic control valves and other hydraulic works }	12,68,444		

1	2	3	4	5	6
6,34,044	4.	Water wheels, generators and ancillary equipment including plant foundations	6,40,944		
..	5.	Switchgear including cable connections	4,845		
..	6.	Direct labour charges, gratuities, etc.	..		
..	7.	Station supplies and miscellaneous expenses	..		
..	8.	Miscellaneous power plant equipment	..		
1,03,761	9.	Other civil works (to be specified)	1,31,591		
..	10.	Contract Works, if any	..		
20,90,406	Total : Repairs and Maintenance		25,11,270		
33,98,583	(c)	Depreciation on hydraulic generation plant and equipment (<i>vide</i> Subsidiary Statement—VIII)	34,03,873		
14,42,951	(d)	General establishment and administration expenses (<i>vide</i> Subsidiary Statement—X)	11,39,350		
86,63,822	Total (a+b+c+d)		88,84,885		

B. STEAM POWER GENERATION

Capacity of plant in operation during—

Previous year K.W.

Current year K.W.

K.W.H. sent out—

Previous year

Current year

(a) Generation—

1,58,74,305	1.	Fuel, excluding sale proceeds of steam, ash, etc.	1,70,26,884
4,16,474	2.	Lubricants and other consumable stores	(—)64,614
..	3.	Water, if purchased separately	27,116
9,20,841	4.	Station Supplies and miscellaneous expenses	1,89,584
7,35,931	5.	Proportion of salaries, allowances, gratuities etc. of engineers, Superintendents, Officers, supervisory and other staff	11,39,496
12,35,804	6.	Wages and gratuities to labour	11,40,552
1,91,83,355	TOTAL GENERATION		1,94,59,018

1	2	3	4	5	6
	(b) Repairs and maintenance—				
1,63,885	1.	Proportion of salaries, allowances, gratuities, etc. for supervisory staff	1,94,988		
54,633	2.	Building and civil engineering works containing generating plant and equipment	1,09,615		
..	3.	Boiler plant and equipment including plant foundations	..		
(—)98,201	4.	Engines, turbines, generators and ancillary equipment including plant foundations	41,973		
26,121	5.	Water cooling system comprising cooling towers and circulating water systems	10,240		
..	6.	Switchgear including cable connections	..		
..	7.	Station supplies and miscellaneous expenses	..		
..	8.	Direct labour charges, gratuities, etc.	..		
15,46,122	9.	Miscellaneous power plant equipment	73,895		
..	10.	Other civil works (to be specified)	..		
..	11.	Boilers steam pipe and accessory equipment and stores supplies	..		
..	12.	Direct labour charges gratuities etc., against (2) above	..		
..	13.	Engines, turbines, generators and accessory equipment and stores supplies	..		
..	14.	Direct labour charges gratuities, etc., against (4) above	..		
..	15.	Buildings and structures and stores supplies	..		
..	16.	Direct labour charges, gratuities etc., against (6) above	..		
..	17.	Contract work for repairs, if any	..		
16,92,560	TOTAL : REPAIRS AND MAINTENANCE		4,30,711		
35,75,997	(c)	Depreciation on steam generating plant and equipment,—vide subsidiary statement—VIII	36,32,609		
13,33,259	(d)	General establishment and administration expenses,—vide Subsidiary Statement—X	11,58,031		
2,57,85,171	TOTAL STEAM POWER (a+b+c+d)		2,46,80,369		

670

2	3	4	5	6
C. Internal combustion power generation—				
Previous year (KW)				
Capacity of plant in operation during current year (KW)				
(a) Operation				
..	1. (a) Fuel ..	31,887		
..	2. Lubricants and other consumable stores	1,60,271		
..	3. Water (if purchased separately)	57		
91,647	4. Station supplies and miscellaneous expenses	15,262		
39,895	5. Proportion of salaries, allowances, gratuities etc., of Engineers Superintendents, Officers, Supervisory and other staff	48,165		
0,797	6. Wages and gratuities to labour	21,609		
1,42,339	TOTAL : OPERATION	2,77,951		
8,312	(b) Repairs and maintenance—			
..	1. Proportion of salaries, allowances, gratuities etc. for supervisory staff	33		
99,617	2. Buildings and civil engineering works containing generating plant and equipment	(—) 90		
..	3. Engines, generators and ancillary equipment including plant foundations	..		
..	4. Water cooling system	..		
..	5. Switchgear including cable connections	..		
..	6. Station supplies and miscellaneous expenses	..		
..	7. Direct labour charges, gratuities, etc.	..		
1,154	8. Miscellaneous power plant equipment	81,534		
..	9. Other civil works	..		
1,09,083	TOTAL : REPAIRS AND MAINTENANCE	81,477		
71,375	(c) Depreciation internal combustion power generating plant and equipment,— <i>vide</i> Subsidiary Statement—VIII	71,376		
59,360	(d) General establishment and administration expenses,— <i>vide</i> Subsidiary Statement—X	70,045		
3,82,157	TOTAL : INTERNAL COMBUSTION POWER GENERATION EXPENSES (a+b+c+d)	5,00,849		

1	2	3	4	5	6
44,43,941	D.—Power purchased during Current year KWH		1,02,55,619		
	Total production expenses Previous year				
	Current year				
	(A plus B plus C plus D)				
	Total K.W.H. sent out				
	Less : Loss in transmission and distribu- tion *KWH sold				
	*Sales (includes cash and credit sales and free supplies to offices, officers and members of staff).				
	E.—TRANSMISSION (HIGH OR EXTRA HIGH VOLTAGE)				
	(a) Operation and Maintendance :—				
10,36,020	1. Proportion of salaries, allowances, gratuities etc., of Engineers, Superintendents, Officers, Super- visory and other staff		11,35,738		
6,09,679	2. Wages and gratuities to sub-station labour		11,07,862		
57,046	3. Wages and gratuities to labour on lines		4,88,457		
5,41,751	4. Buildings and structures including civil Engineering work containing transmission plant and equipment		3,83,085		
	5. Sub-station transformers, transformer kiosks sub-station equipment and other fixed apparatus including plant foundations—				
5,35,401	{ (i) Transformers including founda- tions having a rating of 100 kilovolt amperes and over }		7,69,005		
	{ (ii) Others }				
	6. Switchgear including cable connec- tions				
	7. Towers, poles, fixtures, overhead conductors and devices:—				
	{ (i) Lines on fabricated steel supports operating at nominal voltages higher than 66 kilovolt }				
83,520	{ (ii) Lines on steel or reinforced concrete supports operating at nominal voltages, higher than 13.2 kilovolts but not exceeding 66 kilovolts }		2,58,281		
	{ (iii) Other lines on steel or reinforced concrete supports }				
	{ (vi) Lines on wood supports }				
	8. (i) Underground cables and devices including joint boxes and dis- connecting boxes				
	(ii) Cable duct system				
40,21,952	9. Depreciation on transmission plant and equipment,—vide Subsidiary Statement—VIII		42,15,334		
10,11,956	10. General establishment and adminis- tation expenses,—vide Subsidiary Statement—X		13,41,747		
78,97,325	TOTAL TRANSMISSION(E)		96,99,509		

F. DISTRIBUTION (HIGH VOLTAGE)

(a) Operation and Maintenance—

36,65,858	1. Proportion of salaries, allowances, gratuities, etc. of Engineers, Superintendents, Officers, Supervisory and other staff	42,85,354
1,74,180	2. Wages and gratuities to sub-station labour	2,79,564
8,75,816	3. Wages and gratuities to labour for mains	14,39,065
3,79,395	4. Buildings and structures including civil engineering works containing distribution plant and equipment	2,97,290
32,08,240	5. Sub-station transformers, transformer kiosks, sub-station equipment and other fixed apparatus including plant foundations	63,51,341
	(i) Transformers including foundations having rating of 100 kilovolts amperes and over	
	(ii) Others	
	6. Switchgear including cable connections	
	7. Towers, poles, fixtures, overhead conductors and devices—	
	(i) Lines on steel or reinforced concrete supports operating at nominal voltage, higher than 13.2 Kilovolts	35,48,555
22,91,184	(ii) Other lines on steel or reinforced concrete supports	
	(iii) Lines on wood supports	
	8. (i) Underground cable and devices including joint boxes and disconnecting boxes	
	(ii) Cable duct system	
	9. Service lines	
	10. Metering equipment	
47,82,461	11. Depreciation on H.V Distribution Plant and equipment,—vide Subsidiary Statement—VIII	66,34,225
37,36,085	12. General establishment and administration expenses,—vide Subsidiary Statement—X	68,18,551

1,91,13,919

TOTAL DISTRIBUTION (H.V.)

2,96,53,945

G. DISTRIBUTION (MEDIUM AND LOW VOLTAGE)

(a) Operation and Maintenance—

1,33,35,871	1. Proportion of salaries, allowances, gratuities etc. of Engineers, Superintendents, Officers, Supervisory and other staff	1,82,73,160
25,16,653	2. Wages and gratuities to labour	18,94,923
	3. Buildings and structures including civil engineering works containing distribution plant and equipment	

1	2	3	4	5	6
Rs.			Rs.		
	4.	Sub-station transfor- mers, transformer kiosks, sub-station equipment and other fixed appara- tus including plant foundations—			
24,81,245		(i) Transformers includ- ing foundations hav- ing a rating of 100 kilovolt amperes and over	45,79,707		
		(ii) Lines on wood sup- ports			
	5.	Switchgear including cable connections			
	6.	Towers, poles, fixtures, overhead conductors and devices—			
		(i) Other lines on steel or reinforced concrete support			
		(ii) Lines on wood sup- ports			
	7.	(i) Underground cables and devices in- cluding joint boxes and disconnecting boxes			
		(ii) Cable duct system			
	8.	Services Lines			
	9.	Metering equipment			
1,18,53,512	10.	Depreciation on M & LV distribution plant and equipment,—vide	1,57,68,352		
83,62,499	11.	Subsidiary Statement— VIII			
		General establishment and administration expenses,—vide Subsidiary Statement— X	1,04,16,025		
3,85,49,780		TOTAL DISTRIBUTION (M&LV)	5,09,32,167		
H. PUBLIC LIGHTING					
	(a)	Operating, maintenance, depreciation and management—			
96,031	1.	Renewal of lamps and fitting etc.	1,82,060		

1	2	3	4	5	6
Rs.			Rs.		
47,305	2.	Wages and gratuities to staff	22,598		
1,05,349	3.	Operation and maintenance	1,33,169		
74,881	4.	Depreciation on P.L. equipment,— <i>vide</i> Subsidiary Statement—VIII	93,011		
1,13,315	5.	General establishment and administration expenses,— <i>vide</i> Subsidiary Statement—X	1,42,185		
4,36,881		TOTAL PUBLIC LIGHTING	5,73,023		
		J. CONSUMER'S SERVICING, METER READING, BILLING COLLECTING, ACCOUNTING, SALES, PROMOTING, ETC.			
61,73,178	1.	Proportion of salaries, allowances, gratuities etc. of Engineers, Secretary, Accountants, other Officers, etc.	27,61,246		
2,57,833	2.	Meter reading and inspection	30,36,688		
2,51,982	3.	Billing, collecting and accounting	16,08,255		
120	4.	Exhibition, demonstration and advertising	..		
..	5.	Merchandising, servicing and a contract works	..		
17,800	6.	Miscellaneous expenses	16,899		
22,67,769	7.	Depreciation on general assets and equipment, which are not allocated to other sub-heads,— <i>vide</i> Subsidiary Statement—VIII	26,04,059		
33,95,769	8.	General establishment and administration—expenses,— <i>vide</i> Subsidiary Statement—X	75,46,886		
7,46,147	9.	Interest on consumers deposit	6,75,892		
6,43,600	10.	Provision for Bad and doubtful Reserve	3,28,189		
1,37,54,198		TOTAL CONSUMFR SERVICEING	1,45,78,114		

1	2	3	4	5	6
Rs		K. EXPENDITURE ON MANUFACTUR- ING OF ELECTRICAL APPARATUS ETC. (BRIEF DETAILS TO BE GIVEN)		Rs	
1,13,826		1. (i) Works		25,391	
558		(ii) Depreciation as per Statement—VII		6,307	
51,918		2. General Establishment and administration expenses,— <i>vide</i> Subsidiary Statement— X		10,690	
1,66,302		TOTAL		42,388	
		L. ASSISTED WIRING SALE, HIRE, HIRE PURCHASE OF AP- PARATUS (BRIEF DETAILS TO BE GIVEN)			
1,664		Depreciation on wiring sales shortage of stock written off		723	
1,120		Losses of assets written off		28,737	
96,441 604		Losses of vehicles State insurance contribu- tion		71,687	
99,429		TOTAL		1,01,147	
11,92,92,225		GRAND TOTAL		14,99,02,015	
1,39,585		Less—Share of Rajasthan		1,90,788	
11,91,53,340		NET TOTAL		14,97,11,227	

JIA LAL JAIN,
Chief Accounts
Officer.

M. PARTHASARATHY,
Member, Finance and
Accounts.

M. L. KHANNA,
Technical Member.

P. N. SAHNI,
Chairman.

HARYANA STATE ELECTRICITY BOARD

SUBSIDIARY STATEMENT III

Net Revenue and Appropriation Account for the year ending 31st March, 1972

Corresponding figures of the previous year	Particulars	Amount	Corresponding figures of the previous year	Particulars	Amount
1	2	3	4	5	6
Rs			Rs		Rs
..	To balance of loss brought forward from last account	..	6,31,38,483	By net surplus from consolidated revenue	4,92,28,302
..	To net deficit from consolidated revenue account				
...	To expenses on rating Committee to transfer to Taxation Reserve			By subvention from State Government	
	To interest on Bonds Guaranteed under Section 66—			Other non-operating receipts details to be specified, e.g. transfer from Development Reserve, General Reserve, etc.	
	(i) H.S.E.B. share in 4.75%				
69,75,204	(ii) H.S.E.B. Bonds, 1975		93,11,188		
	(iii) 6% H.S.E.B. Bonds, 1979				
	(iv) 6% H.S.E.B. Bonds, 1980			By interest on the balance of the G.P.F. available with the State Government	
	(v) 6% Bonds, 1980(s)				
	To interest on Loans not Guaranteed from Institutional investors				
	(i) L.I.C. loan of the composite PSEB				
41,60,696	(ii) L.I.C. loan of the HSEB		52,54,907		
24,05,169	(iii) On temporary loan against C/C Limit		39,80,901		
35,518	(iv) Other loans/deposits by consumers/suppliers		46,134		
	To interest on loans from Institution guaranteed				
5,79,943	(i) On loans from A.R.C.		6,17,303		
24,57,280	(ii) On loans from A.F.C.		29,40,534		

1	2	3	4	5	6
Rs.		Rs.	Rs.		Rs.
17,11,767	(iii) On medium term loans <i>plus</i> IDBI facility	36,86,422			
9,75,050	(iv) On temporary loan C/C limit				
24,983	(v) On R.E.C.	10,45,080			
3,78,31,982	(vi) Interest on loan from Government	1,56,65,327			
5,71,57,592	Total interest charges	4,25,47,796			
1,29,233	Less share of Rajasthan State Electricity Board	17,172			
5,70,28,359	Net interest charges Contribution to loans Redemption Fund—	4,25,30,624			
	(i) in 4.75% H.S.E.B. Bonds				
	(ii) in 6% H.S.E.B. Bonds, 1979				
	(iii) in 6% H.S.E.B. Bonds, 1980				
	(iv) in 6% H.S.E.B. Bonds, 1980(s)				
	(v) L.I.C. loan of P.S.E.B.				
3,58,410	Intangible assets written off	2,15,530			
57,51,714	To contribution to General Reserve	64,82,148			
..	To contribution to Development Reserve	..			
..	To balance of profit carried over to next account	..			
6,31,38,483	TOTAL	4,92,28,302	6,31,38,483	TOTAL	4,92,28,302

Note.—Three statements showing (i) The details of Assessed Income-tax, as per Annexure A. (ii) Apportionment of Intangible Assets as per Annexure 'B' and (iii) Apportionment of interest charges to the various heads of generation, transmission and distribution etc. as per Annexure 'C' are attached.

- (i) Interest charges on Government loans which could not be provided under Section 67 of the Act in the year 1970-71

Rs. 1,83,72,782.00

678

Rs.	Rs.	Rs.	Rs.
(ii) Total interest charges on Government loans for the year 1971-72.		5,76,90,603.00	
	Total	7,60,63,385.00	
Less—Provided during the year according to Section 67		1,56,65,327.00	
Balance to be adjusted against future surplus		6,03,98,058.00	
JIA LAL JAIN, Chief Accounts Officer.	M. PARTHASARATHY, Member Finance and Accounts.	M. L. KHANNA, Technical Member.	P. N. SAHNI, Chairman.

HARYANA STATE ELECTRICITY BOARD

ANNEXURE 'B'

Statement of apportioning charges of instalments of intangible assets expenses and deferred payments written off to the major heads of revenue account

Serial No.	Particulars of Charges	Gross amount	Less charged to capital works in progress	Net sum apportioned		A		B		C		E		F		G		H		I	
				Hydro-power Generation		Steam power generation		Internal combustion power generation		Transmission		Distribution high voltage		Distribution medium and low voltage		Public lighting		Consumer's servicing accounting etc.			
				Amount	NP. per K. W. H. sold	Amount	NP. per K.W.H. 1. Sent out 2. Sold	Amount	NP. per K.W.H. 1. Sent out 2. Sold	Amount	NP. per K.W.H. sold	Amount	NP. per K.W.H. sold	Amount	NP. per K.W.H. sold	Amount	NP. per K.W.H. sold	Amount	NP. per K.W.H. sold		
1	Instalment of write down in respect of intangible assets included in Subsidiary Statement IX	Year																			
		Previous																			
2	Contributions written off other items of deferred expenses	Current																			
		Previous																			
3	The write-down amounts paid from capital under provision to Section 59	Current																			
		Previous																			
	Total	Current																			
		Previous																			

JIA LAL JAIN,
Chief Accounts Officer.M. PARTHASARETHY,
Member, Finance and Accounts.M. L. KHANNA,
Technical Member.P. N. SAHNI,
Chairman.

Serial No.	Particulars of charges	Year	Gross Amount	Less charged to Capital works in progress	Net sum apportioned	A		B		C		E		F		G		H		I		
						Hydro-power		Generation	Steam/Power Generation		Internal combustion Power Generation		Transmission		Distribution High Voltage		Distribution Medium and Low Voltage		Public Lighting		Consumers servicing, accounting etc.	
						Amount	NP. per K.W.H. sold	Amount	NP. per K.W.H. 1. Sent out 2. Sold	Amount	N.P. per K.W.H. 1. Sent out 2. Sold	Amount	NP. per K.W.H. 1. Sent out 2. Sold	Amount	NP. per K.W.H. 1. Sent out 2. Sold	Amount	NP. per K.W.H. 1. Sent out 2. Sold	Amount	NP. per K.W.H. 1. Sent out 2. Sold	Amount	NP. per K.W.H. 1. Sent out 2. Sold	
1	Interest on A.F.C. Loan	Prev.	24,57,280	—	24,57,280	-17	1,44,063	-008/-01	7,86,823	-04/-05	9,476	-0005/-0007	1,07,934	-006/-008	3,99,354	-02/-03	6,91,019	-04/-05	9,374	-0005/-0007	3,09,237	-02/-02
		Curr.	29,40,534	—	29,40,534	-18	1,62,690	-007/-01	7,45,307	-03/-04	13,468	-0006/-0008	1,55,225	-007/-009	6,07,100	-02/-03	9,27,351	-04/-05	12,659	-0006/-0007	3,16,734	-01/-01
2	Interest on stock not guaranteed under Section 66	Prev.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
		Curr.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
2(a)	Interest on loan from L.I.C. under Section 66	Prev.	41,60,696	—	41,60,696	-29	2,43,935	-01/-02	13,32,279	-07/-09	16,045	-0009/-001	1,82,740	-01/-01	6,76,184	-04/-05	11,70,041	-06/-08	15,870	-0009/-001	5,23,602	-03/-04
		Curr.	52,54,907	—	52,54,907	-32	2,90,739	-01/-02	13,31,915	-06/-08	24,069	-001/-001	2,77,397	-01/-01	10,84,909	-05/-06	16,57,231	-07/-1	22,622	-001/-001	5,66,025	-02/-03
3	Interest on Bonds guaranteed under Section 66	Prev.	69,75,204	—	69,75,204	-49	4,08,944	-02/-03	22,33,504	-1/-1	26,898	-001/-002	3,06,353	-02/-02	11,33,590	-06/-08	19,61,521	-1/-1	26,604	-001/-002	8,77,790	-05/-06
		Curr.	93,11,188	—	93,11,188	-57	5,15,159	-02/-03	23,60,025	-1/-1	42,647	-002/-002	4,91,519	-02/-03	19,22,353	-09/-1	29,36,463	-1/-1	40,084	-001/-002	10,02,938	-04/-06
3(a)	Interest on A.R.C. Loan	Prev.	5,79,943	—	5,79,943	-041	34,030	-002/-002	1,85,676	-01/-01	2,263	-0001/-0002	25,499	-001/-002	94,242	-005/-007	1,63,032	-009/-01	2,238	-0001/-0001	72,963	-004/-005
		Curr.	6,17,303	—	6,17,303	-038	34,150	-001/-002	1,56,460	-007/-009	2,820	-0001/-0001	32,686	-001/-002	1,27,440	-006/-007	1,94,670	-009/-01	2,657	-0001/-0001	66,420	-003/-004
4	Interest on stock guaranteed under Section 66	Prev.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
		Curr.	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
4(a)	Interest on Deposits by the consumers	Prev.	35,518	—	35,518	-0025	2,083	-0001/-0003	11,374	-0006/-008	137	-000007/-000009	1,560	-00008/-0001	5,772	-0003/-0004	9,988	-0005/-0007	135	-000007/-000009	4,469	-0002/-0003
		Curr.	46,134	—	46,134	-0028	2,552	-0001/-0001	11,694	-0005/-0007	211	-00001/-00001	2,435	-0001/-0001	9,524	-0004/-0005	14,550	-0007/-0008	198	-000009/-00001	4,970	-0002/-0003
5	Interest on Medium Term Loan	Prev.	17,11,767	—	17,11,767	-12	1,00,355	-006/-001	5,48,122	-03/-04	6,601	-0004/-0005	75,181	-004/-005	2,78,190	-01/-02	4,81,376	-03/-03	6,529	-0004/-0005	2,15,413	-01/-02
		Curr.	36,86,422	—	36,86,422	-22	2,03,960	-009/-01	9,34,360	-04/-05	16,885	-0008/-001	1,94,600	-009/-01	7,61,090	-03/-04	11,62,581	-05/-07	15,870	-0007/-0008	3,57,076	-01/-02
6	Interest on loans advanced by the State Government under Section 64 arrears	Prev.	3,78,31,982	—	3,78,31,982	2.67	22,17,757	-1/-1	1,21,14,305	-7/-8	1,45,879	-008/-01	16,61,402	-09/-1.2	61,48,114	-3/-4	1,06,39,352	-6/-7	1,44,290	-008/-01	47,60,883	-3/-3
		Curr.	1,56,65,327	—	1,56,65,327	-56	8,66,683	-04/-05	39,70,588	-1/-2	71,750	-003/-004	8,26,912	-03/-05	32,34,277	-1/-1	49,40,354	-2/-3	67,437	-003/-004	16,87,326	-08/-1
6(a)	Interest on R.E.C. Loan	Prev.	24,983	—	24,983	-0017	1,461	-00008/-0001	8,601	-0004/-0005	95	-000005/-000006	1,097	-00006/-00008	4,062	-0002/-0003	7,029	-0004/-0005	94	-000005/-000007	3,144	-0002/-0002
		Curr.	10,45,080	—	10,45,080	-064	57,822	-002/-003	2,64,890	-01/-01	4,786	-0002/-0002	55,168	-002/-003	2,15,700	-01/-01	3,29,584	-01/-02	4,499	-0006/-0002	1,12,571	-0005/-006
7	Interest on temporary advances less interest on Bank Deposits Apportioned on the basis of booked cost of the assets	Prev.	33,80,219	—	33,80,219	-23	1,98,177	-01/-01	10,82,356	-06/08	13,036	-0007/-0009	1,48,462	-008/-01	5,49,345	-03/-04	9,50,565	-05/-07	12,894	-0007/-0009	4,25,384	-02/-03
		Curr.	39,80,901	—	39,80,901	-24	2,20,252	-01/-01	10,09,005	-04/-06	18,233	-0008/-001	2,10,145	-01/-01	8,21,881	-03/-05	12,55,450	-05/-07	17,137	-0008/-001	4,28,798	-02/-02
Total		Prev.	5,71,57,592	—	5,71,57,592	4.04	33,50,805	-2/-2	1,83,02,440	-1.04/1.3	2,20,430	-01/-01	25,10,228	-01/-2	92,88,853	-5/-6	1,60,73,923	-9/1.1	2,18,028	-01/-01	71,92,885	-4/-5
		Curr.	4,25,47,796	—	4,25,47,796	2.61	23,54,007	-1/-1	1,07,84,244	-5/-6	1,94,869	-009/-01	22,46,087	-1/-1	87,84,334	-4/-5	1,34,18,234	-6/-8	1,83,163	-008/-01	45,82,858	-2/-2

JIA LAL JAIN,
Chief Accounts Officer.

M. PARTHASARATHY,
Member Finance and Accounts.

M.L. KHANNA,
Technical Member.

P. N. SAHNI,
Chairman.

SUBSIDIARY STATEMENT IV

Annual Accounts for the year ending 31st March, 1972

Statement of Capital raised and appropriated as on 31st March, 1972

Particulars	Balance at the beginning of the year	Received during the year	Redeemed during the year	Balance at the end of the the year	Remarks
	Rs.	Rs.	Rs.	Rs.	
1	2	3	4	5	6
A. Capital liabilities being balance of loans, bonds, stocks etc.					
(I) (a) Loan from Central/State Government	.. 99,07,44,628	11,85,64,664	..	1,10,93,09,292	
(b) Interest capitalised	.. 1,65,61,159	..	..	1,65,61,159	
Total of (I)	.. 1,00,73,05,787	11,85,64,664	..	1,12,58,70,451	
(II) Loans from Institutional Investors—					
(i) Public Borrowing	.. 13,28,61,500	3,02,50,000	..	16,31,11,500	
(ii) Loan from Agricultural Refinance Corporation	1,04,20,079	..	13,54,858	90,65,221	
(iii) L.I.C. Loan	8,01,50,000	4,00,00,000	37,50,000	11,64,00,000	
(iv) Loan from Agricultural Finance Corporation	3,30,00,000	..	..	3,30,00,000	
(v) Medium-term loan from Banks	2,54,00,000	50,00,000	46,00,000	2,58,00,000	
(vi) Loan from R.E.C.	1,65,86,500	1,03,80,000	..	2,69,66,500	
(vii) I.D.B.I. Facility	.. ..	1,36,88,140	..	1,36,88,140	
(viii) Loan from Panchayat of village Shamstkh	..	18,000	..	18,000	
Total	.. 29,84,18,079	9,93,36,140	97,04,858	38,80,49,361	
Total of Item I & II (A)	1,30,57,23,866	21,79,00,804	97,04,858	1,51,39,19,812	

1	2	3	4	5	6
B. Other Capital--					
1. "Consumer contributions for service lines	5,90,323	..	..	5,90,323	
2. Special items to be specified (Miscellaneous capital receipts)	50,92,403	26,27,626	31,76,533	45,43,496	
3. Subvention from Government	..	..	..	..
Total	56,82,726	26,27,626	31,76,533	51,33,819	
Grand Total (A+B)	1,31,14,06,592	22,05,28,430	1,28,81,391	1,51,90,53,631	

C. Borrowing Powers--

Maximum borrowing powers under section 61(3) of the Electricity (Supply) Act, 1948 as on 31st March, 1972

50,00,00,000

Less already utilised upto the year ending 31st March, 1972.

44,10,36,964

Add—amount repaid during the year ending 31st March, 1972

2,47,89,450

Balance of borrowing power as on 31st March, 1972

8,37,52,486

JIA LAL JAIN,
Chief Accounts
Officer.

M. PARTHASARATHY,
Member Finance and
Accounts.

M. L. KHANNA,
Technical Member.

P. N. SAHNI,
Chairman.

SUBSIDIARY STATEMENT V

Statement of General Reserve for the year ending 31st March, 1972

Particulars	Balance at the beginning of the year	Additions during the year		
		Appropriation during the year of account	Transfer to profit on sale of obsolete etc. assets sold during the year (Col. 7 of Subsidiary Statement IX)	Total
1	2	3	4	5
	Rs	Rs.	Rs.	Rs.
1. General Reserve	2,49,59,384	64,82,148	..	3,14,41,532

Particulars	Withdrawals during the year			Balance (at the end of the year)	Remarks
	Transfer of loss on sale of obsolete etc. assets sold during the year (Col. 6 of Subsidiary Statement IX)	Other withdrawals (purpose to be specified in remarks Column)	Total		
1	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	
1. General Reserve	3,14,41,532	

JIA LAL JAIN,
Chief Accounts
Officer.M. PARTHASARATHY,
Member Finance and
Accounts.M. L. KHANNA,
Technical Member.P. N. SAHNI,
Chairman.

SUBSIDIARY STATEMENT—VI

Statement of Development Reserve for the year ending 31st March, 1972

Particulars	Balance at the beginning of the year	Appropriation for the year	Withdrawal during the year for			Balance at the end of the year	Remarks
			Deve-lopment Grants	Trans-fer to net revenue appro-priation account for tariffs reduc-tion	Total		
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Development Reserve	.. 57,29,349	..	..	..	..	57,29 349	

JIA LAL JAIN,
Chief Accounts
Officer.M. PARTHASARATHY,
Member Finance and
Accounts.M. L. KHANNA,
Technical Member.P. N. SAHNI,
Chairman.

HARYANA STATE ELECTRICITY BOARD**SUBSIDIARY STATEMENT NO. 10**

Statement of Capital Expenditure for the Year ending 31st March, 1972
(Relating to Assets in use)

SUBSIDIARY

Statement of Capital Expenditure for the

Serial No.	Particulars	Balance at the beginning of the year	Additions during the year
1	2	3	4
		Rs	Rs
A. INTANGIBLE ASSETS			
1	Fees and expenses for the formation of the Board		
2	Office Expenses incidental to organising the Board		
3	Discount on stocks, bonds etc. issued		
4	Expenses incurred on raising finances		
5	Other expenses, e. g., conversions		
	Total Intangible Assets		
B. HYDRAULIC POWER PLANT			
1	Land and rights	80,663	
2	Buildings and civil engineering works containing generating plant and equipment	2,23,41,718	2,432
3	Hydraulic works forming part of a hydro-electric system including:		
	(i) dams, spillways, weirs, canals, reinforced concrete flumes and syphons	18,24,95,479	47,693
	(ii) Reinforced concrete pipe lines and surge tanks, steel pipelines, sluice gates, steel surge tanks, hydraulic control valves and other hydraulic works		
4	Water wheels, generators and ancillary equipment including plant foundations		1,39,641
5	Switchgear including cable connections		
6	Lightening arrestors	(-)-6,716	(-)-2,06,474
7	Miscellaneous Power Plant equipment	6,74,14,662	12
8	Other Civil works (to be specified)—		
	(i) Other items	6,59,781	519
	(ii) Roads and Railway sidings	75,94,875	
	Total Hydraulic Power Plant	28,16,89,572	(-)-1,267
C. STEAM POWER PLANT			
1	Land and rights	14,88,574	16,77,423
2	Buildings and civil engineering works containing generating plant and equipment	47,81,904	
3	Boiler Plant and equipment including Plant foundations	4,05,265	31,394
4	Engines, Turbines, Generators and ancillary equipment including plant foundations	10,13,19,534	
5	Water cooling system comprising cooling towers and circulating water system	2,82,307	

STATEMENT VII

Year ending 31st March, 1972 (Relating to Assets in use)

Retirement during the year				Net addition during the year	Balance at the end of the year	Remarks
Sold	Transferred due to assets ceasing to be available for use	Expenses written off				
5	6	7		8	9	10
Rs	Rs	Rs		Rs	Rs	
..	89,663	
..		2,432	2,23,44,150	
..		47,603	18,25,43,082	
..		1,59,641	1,59,641	
..	
..		(—)2,16,474	(—)2,23,190	
..		12	6,74,14,674	
..		519	16,60,400	
..	76,94,825	
..		(—)6,267	28,16,83,245	
..	..	(—)2	..	16,70,425	31,58,969	
..	47,81,904	
..	..	(—)2	..	33,396	4,38,664	
..	..	4,092	..	(—)4,092	10,13,15,442	
..		2,82,394	

1	2	3	4
		Rs	Rs.
6	Switchgear including cable connections		
7	Lightening Arrestors		
8	Miscellaneous Power Plant and Equipment		
9	Other Civil Works (to be specified)—		
(a)	Other Items	1,51,892	..
(b)	Railway siding	3,551	..
	Total Steam Power Plant	10,84,33,087	17,03,817
D. INTERNAL COMBUSTION POWER PLANT			
1	Land and Rights	62	..
2	Buildings and Civil Engineering Works, containing Generating Plant and Equipment	3,40,477	..
3	Engines, Generators and ancillary equipment including plant foundations	..	..
4	Water cooling system comprising cooling towers and circulating water systems	20,35,739	..
5	Switchgear including cable connections	..	..
6	Lightening Arrestors	..	..
7	Miscellaneous Power Plant and Equipment	1,214	..
8	Other Civil Works (to be specified)	925	..
	Total Internal Combustion Power Plant	23,78,417	..
E. TRANSMISSION PLANT (HIGH OR EXTRA HIGH VOLTAGE)			
1	Land and Rights	27,84,462	40,047
2	Buildings and structures including Civil Engineering Works containing transmission plant and equipment	1,65,79,432	27,36,466
3	Substation transformers, transformer kiosks, sub-station equipment and other fixed apparatus including plant foundations—		
(i)	Transformers including foundations having a rating of 100 kilovolt amperes and over..	5,95,35,370	52,93,650
(ii)	Others		
4	Switchgear including cable connections	1,54,23,291	12,91,289
5	Synchronous Condensers	..	..

690

5	6	7	8	9	10
Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	..	..	1, 51,892	
..	..	..	..	3,551	
..	4,088	..	16,99,729	11,01,32,816	
..	..	..	..	62	
..	..	..	..	3,40,477	
..	
..	..	..	..	20,35,739	
..	
..	
..	..	..	..	1,214	
..	..	..	..	925	
..	..	..	..	23,78,417	
..	7,766	..	32,281	28,16,743	
..	18,473	..	27,17,993	1,92,97,425	
..	43,801	..	52,49,849	6,47,85,219	
..	8,261	..	12,83,028	1,67,06,319	
..	

1	2	3	4
		Rs	Rs
6	Towers, poles, fixtures, overhead conductors and devices —		
(i)	Lines on fabricated Steel supports operating at nominal voltages higher than 66 Kilovolts ..	6,68,79,971	53,84,460
(ii)	Lines on steel or reinforced concrete supports operating at nominal voltages higher than 13.2 kilovolts but not exceeding 66 kilovolts ..		
(iii)	Other lines on steel or reinforced concrete supports ..		
(iv)	Lines on wood supports ..		
7	Underground cables and devices including joint boxes and disconnecting boxes ..	(—)6,14,316	40,499
8	Other Civil Works—		
(i)	Other Works ..	29,90,293	(—)7,92,333
(ii)	Railway Sidings ..	5,46,898	..
	Total Transmission Plant ..	16,41,25,401	1,39,94,078
F. DISTRIBUTION PLANT (HIGH VOLTAGE)			
1	Land and Rights ..	14,15,440	40,595
2	Buildings and structures including Civil Engineering Works containing distribution plant and equipment ..	66,33,446	53,39,195
3	Sub-station transformers, transformer kiosks, sub-station equipment and other fixed apparatus including plant foundations—		
(i)	Transformers, including foundations having a rating of 100 kilovolts amperes and over ..	6,15,96,159	1,82,35,641
(ii)	Others ..		
4	Switchgear including cable connections ..	28,28,510	3,45,447
5	Towers, poles, fixtures, overhead conductors and devices—		
(i)	Lines on steel or reinforced concrete supports operating at nominal voltages, higher than 13.2 kilovolts ..	6,60,17,566	1,87,81,596
(ii)	Other lines on steel or reinforced concrete supports ..		
(ii)	Lines on wood supports ..		
6	Lightening Arrestors ..	9,16,457	4,19,498
7	Synchronous condensers ..	..	..
8	(i) Underground cables and devices including joint boxes and disconnecting boxes ..	15,08,152	3,73,568
(ii)	Cable duct system ..		
9	Service lines ..	4,52,30,864	1,45,36,856
10	Metering equipment ..	37,98,131	13,68,242
11	Other Works ..	7,33,920	14,46,257
	Total Distribution Plant (H.V.) ..	19,06,78,645	6,08,86,895

692

5	6	7	8	9	10
Rs ..	Rs (—)691	Rs ..	Rs 53,85,151	Rs 7,22 65,122	
..	..	..	40,499	(—)5,73,817	
..	(—)5,001	..	(—)7,87,332	22,02,961	
..	(—)216	..	216	5,47,114	
..	72,393	..	1,39,21,685	17,80,47,086	
..	9,068	..	31,527	14,46,967	
..	48,015	..	52,91,180	1,19,24,626	
..	2,72,793	..	1,79,62,848	7,95,59,007	
..	20,635	..	3,24,812	31,53,322	
..	3,24,490	..	1,84,57,106	8,44,74,672	
..	6,105	..	4,13,393	13,29,850	
..	
..	10,654	..	3,62,914	18,71,066	
..	2,37,562	..	1,42,99,354	5,95,30 218	
..	13,938	..	13,54,304	51,52,435	
..	1,240	..	14,45,017	21,78,937	
..	9,44,440	..	5,99,42,455	25,06,21,100	

1	2	3	4
		Rs.	Rs.
G. DISTRIBUTION PLANT (MEDIUM AND LOW VOLTAGE)			
1	Land and Rights ..	2,99,795	..
2	Buildings and structures including Civil Engineering Works containing distribution plant and equipment ..	23,34,257	1,19,033
3	Sub-Station transformers, transformer kiosks, sub-station equipment and other fixed apparatus including plant foundations—		
	(i) Transformers including foundations having a rating of 100 kilovolts amperes and over ..	2,84,21,558	13,27,653
	(ii) Others ..		
4	Switchgear including cable connections ..	23,69,911	2,67,029
5	Towers, poles, fixtures, overhead conductors and devices—		
	(i) Lines on steel or reinforced concrete supports ..	14,08,61,180	1,69,78,929
	(ii) Line on wood support ..		
6	Lightening Arrestors ..	3,08,888	1,140
7	(i) Underground cable and devices including joint boxes and disconnecting boxes ..	2,38,351	45,070
	(ii) Cable duct system ..		
8	Service Lines ..	19,65,49,499	4,14,42,052
9	Metering equipment ..	2,69,64,650	63,90,829
10	Other Works—		
	(i) Other items ..	2,05,454	469
	(ii) Roads and Railway Sidings ..	2,844	..
	Total Distribution (M&L.V.) ..	39,85,56,387	6,65,72,204
H. PUBLIC LIGHTING			
1	Street and Signal Lighting System ..	15,50,179	4,93,444
	Total Public Lighting ..	15,50,179	4,93,444
I. GENERAL EQUIPMENT (NOT ALLOCATED TO OTHER SUB-HEADS)			
1	Land and Rights ..	4,98,552	1,02,821
2	Buildings and structures ..	77,23,114	36,29,329
3	Office furniture and equipment ..	6,87,547	2,27,271
4	Transportation equipment ..	1,29,90,526	3,11,787
5	Laboratory and meter testing equipment ..	2,72,759	12,561
6	Workshop plant and equipment ..	10,50,772	86,748

5	6	7	8	9	10
Rs.	Rs.	Rs.	Rs.	Rs.	
..	..	..	..	2,99,795	
..	4	..	1,19,029	24,53,286	
..	48,755	..	12,78,898	2,97,00,456	
..	26,472	..	2,40,557	26,10,468	
..	7,41,519	..	1,62,37,410	15,70,98,590	
..	1,002	..	138	3,09,026	
..	202	..	44,868	2,83,219	
..	8,60,658	..	4,05,81,394	23,71,30,893	
..	80,501	..	63,10,328	3,32,74,978	
..	(—)16	..	485	2,05,939	
..	..	..	..	2,844	
..	17,59,097	..	6,48,13,107	46,33,69,494	
..	5,338	..	4,88,106	20,38,285	
..	5,338	..	4,88,105	20,38,285	
..	1,523	..	1,01,298	5,99,850	
..	46,744	..	35,82,585	1,13,05,699	
..	770	..	2,26,501	9,14,048	
..	32,188	..	2,79,599	1,32,70,125	
..	202	..	12,359	2,85,118	
..	1,233	..	85,515	11,36,287	

1	2	3	4
		Rs.	Rs.
7. Tools and work equipment	..	1,04,84,045	9,36,612
8. Communication equipment	..	55,04,864	1,74,387
9. Miscellaneous equipment	..	20,16,461	93,091
10 Other works	..	2,94,432	81,772
Total General Equipment		4,15,23,072	56,57,279
K—WIRING AND SALES			
1. Land and Rights
2. Buildings and structures
3. Office furniture and equipment
4. Show room equipment
5. Demonstration equipment	—
Total of wiring and sales		..	..
L. MANUFACTURE OF ELECTRICAL PLANT			
1 Land and Rights
2 Buildings and structures	..	3,034	..
3 Office furniture and equipment
4 Tools and equipment	..	1,38,423	2,43,627
Total manufacture of electrical plant		1,41,457	2,43,627
Total of capital assets in use		1,18,90,76,157	14,95,45,077

5	6	7	8	9	10
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	10,043	..	9,26,569	1,14,10,614	
..	5,599	..	1,68,788	56,73,652	
..	233	..	93,758	21,10,219	
..	353	..	81,419	3,75,851	
..	98,888	..	55,58,391	4,70,81,463	
..	
..	
..	
..	
..	
..	
..	6	..	(—)6	3,028	
..	
..	1,491	..	2,42,136	3,80,559	
..	1,497	..	2,42,130	3,83,587	
..	28,85,741	..	14,66,59,336	1,33,57,35,493	

Note.—Capital expenditure on items F 9 and G 8 should include contributions made by consumers towards service line charges.

JIA LAL JAIN,
Chief Accounts
Officer.

M. PARTHASARATHY,
Member Finance and
Accounts

M. L. KHANNA,
Technical Member.

P. N. SAHNI,
Chairman.

Serial No.	Particulars	Balance at the beginning of the year	Additions during the year
1	2	3	4
		Rs	Rs
A. Intangible Assets			
1	Fees and expenses for the formation of the Board ..	..	..
2	Office expenses incidental to organising the Board ..	..	..
3	Discount on stocks, bound etc. issued ..	..	..
4	Expenses incurred on raising finances ..	..	..
5	Other expenses e.g. (conversions) ..	..	..
	Total Intangible Assets	..	..
B. Hydraulic Power Plant			
1	Land and Rights ..	6,95,151	..
2	Buildings and Civil engineering works containing generating plant and equipment ..	..	..
3	Hydraulic works forming part of a hydro-electric system including—		
	(i) dams, spillways weirs, canals reinforced concrete flumes and syphons		
	(ii) Reinforced concrete pile lines and surge tanks, steel pipe lines, sluice gates, steel surge tanks, hydraulic control valves and other hydraulic works	30,98,33,664	6,08,43,347
4	Water wheels, generators and ancillary equipment including plant foundations ..	..	..
5	Switchgear including cable connections ..	..	..
6	Lightening Arrestors ..	..	..
7	Miscellaneous Power Plant Equipment ..	..	..
8	Other civil works (to be specified)	..	..
	(i) Other items ..	..	..
	(ii) Roads and Railway Sidings ..	..	..
	Total Hydraulic Power Plant ..	31,05,28,815	6,08,43,347
C. Steam Power Plant			
1	Land and Rights ..	(—)48	3,58,522
2	Building and civil engineering works containing generating plant and equipment ..	354	11,59,096
3	Boiler Plant and equipment including plant foundations ..	..	3
4	Engines, Turbines, Generators and ancillary equipment including plant foundations ..	..	8,317
5	Water cooling system comprising cooling towers and circulating water systems ..	..	..
6	Switchgear including cable connections ..	..	..
7	Lightening Arrestors ..	..	..

Retirement during the Year			Net addition during the year	Balance at the end of the year	Remarks
Sold	Transferred due to assets ceasing to be available for use	Expenses written off			
5	6	7	8	9	10
Rs	Rs	Rs	Rs	Rs	
..	
..	
..	
..	
..	
..	
..	6,95,151	
..	
..	6,08,43,347	37, 06,77,011	
..	6,08,43,347	37,13,72,162	
..	(—)	..	3,58,557	3,58,509	
..	6	..	11,59,090	11,59,444	
..	3	3	
..	8,317	8,317	
..	
..	
..	

1	2	3	4
		Rs	Rs
8	Miscellaneous Power Plant and equipment ..	..	4,38,516
9	Other Civil work (to be specified) ..	2,38,626	12,32,342
	Total Steam Power Plant ..	2,38,932	38,96,826

D.—Internal Combustion Power Plant

1	Land and Rights ..	..	..
2	Buildings and civil engineering works containing generating plant and equipment ..	..	..
3	Engines, generators and ancillary equipment including plant foundations ..	..	..
4	Water cooling system comprising cooling towers and circulating water systems ..	..	..
5	Switchgear including cable connections ..	..	..
6	Lightening Arrestors ..	..	..
7	Miscellaneous Power Plant and equipment ..	..	..
8	Other civil works (to be specified) ..	..	..
	Total internal combustion power plant ..	..	..

E.—Transmission Plant

(High or Extra High Voltage)

1	Land and Rights ..	8,47,314	25,931
2	Buildings and structures including civil engineering works containing transmission plant and equipment ..	29,36,274	37,11,452
3	Substation transformers, transformers kiosks, substation equipment and other fixed apparatus including Plant foundations—		
	(i) Transformers including foundations having a rating of 100 kilovolts amperes and over ..	1,56,59,284	67,35,175
	(ii) Others ..	..	..
4	Switchgear including cable connections ..	21,77,242	29,13,559
5	Synchronous condensers ..	..	..
6	Towers, poles, fixtures, overhead conductors and devices—		
	(i) lines on fabricated steel supports operating at nominal voltages higher than 66 kilovolts ..		
	(ii) lines on steel or reinforced concrete supports operating at nominal voltage higher than 13.2 kilovolts but not exceeding 66 kilovolts ..	1,38,25,556	23,65,197
	(iii) Other lines on steel or reinforced concrete supports ..		
	(iv) Lines on wood supports ..		

5	6	7	8	9	10
Rs	Rs	Rs	Rs	Rs	
..	..	..	4,38,516	4,38,516	
..	4,114	..	12,28,228	14,66,854	
..	4,115	..	31,92,711	34,31,643	
..	
..	6,679	..	19,252	8,66,566	
..	42,849	..	36,68,603	66,04,877	
..	1,47,536	..	65,87,639	2,22,46,923	
..	
..	9,219	..	29,04,340	50,81,582	
..	
..	54,826	..	23,10,371	1,61,35,927	

1	2	3	4
		Rs	Rs
7 { (i) Underground cables and devices including joint boxes and disconnecting boxes		2,758	..
{ (ii) Cable duct system			
8 Other works		9,76,980	3,96,335
Total Transmission Plant		3,64,25,408	1,61,47,649

F. Distribution Plant High Voltage

1 Land and Rights			
2 Buildings and structures including civil engineering works containing distribution plant and equipment			
3 Sub-station transformers, transformers kiosks, sub-station equipment and other fixed apparatus including plant foundations—			
(i) Transformers, including foundations having a rating of 100 kilovolts amperes and over	}	..	4,961
(ii) Others			
4 Switchgear including cable connections			
5 Towers, poles, fixtures, overhead conductors and devices—			
(i) lines on steel or reinforced concrete supports operating at nominal voltages, higher than 13.2 kilovolts			
(ii) Other lines on steel or reinforced concrete supports		..	
(iii) Lines on wood supports		..	
6 Lightning Arrestors		..	
7 Synchronous condensers		..	
8 (i) Underground cables and devices including joint boxes and disconnecting boxes		..	
(ii) Cable duct system		..	
9 Service lines		..	
10 Metering equipment		..	
Total Distribution Plant (H.V.)		..	4,961

G. Distribution Plant (Medium and Low Voltage)

1 Land and Rights	..
2 Buildings and structures including civil engineering works containing distribution plant and equipment	..
3 Sub-station transformers, transformers kiosks, sub-station equipment and other fixed apparatus including plant foundations—	..
(i) Transformers including foundations having a rating of 100 kilovolts amperes and over	..

700

5	6	7	8	9	10
Rs	Rs	Rs	Rs	Rs	
..	..	..	..	2,758	
..	1,807	..	3,94,528	13,71,508	
..	2,62,916	..	1,58,84,733	5,23,10,141	
..	..	..	4,961	4,961	
..	..	..	4,961	4,961	

1	2	3	4
		Rs	Rs
	(ii) Others	..	
4	Switchgear including cable connections	..	
5	Towers, poles, fixtures, overhead conductors and devices—		
	(i) Lines on on steel or reinforced supports	..	
	(ii) Lines on wood supports	..	
6	Lightening Arrestors	..	
7	(i) Underground cables and devices including joint boxes and disconnecting boxes	..	
	(ii) Cable duct system	..	
8	Service lines	..	
9	Metering equipment	..	
	Total Distribution Plant (M. & LV.)	..	
	H. Public Lighting		
1	Street and signal lighting system	..	
	I. GENERAL EQUIPMENT (NOT ALLOCATED TO OTHER SUB-HEADS)		
1	Land and Rights	..	
2	Buildings and structures	.. 11,19,927	13,40,710
3	Office furniture and equipment	.. 58,245	11,114
4	Transportation equipment	.. 10,49,665	5,14,850
5	Laboratory and meter testing equipment	.. 12,700	43,473
6	Workshop Plant and Equipment	.. ..	..
7	Tools and work equipment	.. 11,81,388	6,70,092
8	Communication equipment	.. 64,788	(—)5,136
9	Miscellaneous equipment	.. 18,771	5,153
10	Other works	.. 33,303	(—)14,099
	Total General equipment	.. 35,38,787	25,66,157
	K. Wiring and Sales		
1	Land and Rights	..	
2	Buildings and structures	..	
3	Office furniture and equipment	..	
4	Show room equipment	..	
5	Demonstration equipment	..	
	Total of Wiring and Sales	..	..

5	6	7	8	9	10
Rs	Rs	Rs	Rs	Rs	
..	15,588	..	13,25,122	24,45,049	
..	372	..	10,742	68,987	
..	4,452	..	5,10,398	15,60,063	
..	224	..	43,249	55,949	
..	
..	1,618	..	6,68,474	18,49,862	
..	865	..	(—)6,001	58,787	
..	24	..	5,129	23,900	
..	618	..	(—)14,717	18,586	
..	23,761	..	25,42,396	60,81,183	
..	

1	2	3	4
		Rs	Rs
L. Manufacture of electrical Plant			
1 Land and Rights ..			
2 Buildings and structures ..			
3 Office furniture and equipment ..			
4 Tools and equipment ..			
Total of Manufacture of electrical Plant	
Grand Total of Capital Assets relating to works in progress ..		35,07,31,942	8,27,58,940
<i>Note.</i> —Capital expenditure on items F-9, G-8, should include contributions			
Total Assets in Use ..		14,66,59,336	
Total Works in Progress ..		8,24,68,148	
Grant Total ..		22,91,27,484	

704

5	6	7	8	9	10
Rs	Rs	Rs	Rs	Rs	
..
..		2,90,792	..	8,24,68,148	43,32,00,000

made by consumers towards service line charges.

JIA LAL JAIN,
Chief Accounts
Officer.

M. PARTHASARATHY,
Member, Finance and
Accounts.

M. L. KHANNA,
Technical Member.

P. N. SAHNI,
Chairman.

HARYANA STATE

SUBSIDIARY

Statement of provision for Depreciation

Description of Assets in groups as in the Statement	Balance of accrued depreciation B/F from last account	Balance of arrears depreciation B/F from last account	Additions during	
			Interest at 3 per cent per annum on the balance at the beginning of the year Section 69(2) of the Electricity(s) Act, 1948	Depreciation provision for the year of account
1	2	3	4	5
	Rs.	Rs.	Rs.	Rs.
A. Hydraulic Power Plant	.. 3,61,23,133	..	..	34,03,873
B. Steam Power Plant	.. 96,33,671	..	..	36,32,609
C. Internal Combustion Power Plant	.. 6,01,540	..	..	71,376
E. Transmission Plant (H. & E. H. V.)	.. 2,59,90,983	..	..	42,15,334
F. Distribution Plant (H.V.)	.. 1,22,68,901	..	..	66,34,225
G. Distribution Plant (M. & L.V.)	.. 5,58,93,080	..	..	1,57,68,352
H. Public Lighting Equipment	.. 3,51,739	..	..	93,011
I. General Assets and Equipment	.. 79,95,396	..	..	26,04,059
J. Wiring and Sales Equipment	.. ..	..	..	..
K. Equipment relating to manufacture of Electrical Plant	.. 1,150	..	..	6,307
Total Depreciation	.. 14,88,59,593	..	..	3,64,29,146

ELECTRICITY BOARD

STATEMENT—VIII

for the year ending 31st March, 1972

the year of Account		With- drawals during the year of account (purpose to be indicated in the remarks Col.)	Balance of accrued depn. C/o to next account	Balance of arrears of depn. C/o to next account share of Rajasthan	Net Share of Haryana State Electricity Board	Remarks
Arrears of deprecia- tion provision for the year of account	Total					
6	7	8	9	10	11	12
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	3,95,27,006	..	..	..	3,95,27,006	
..	1,32,66,280	..	..	..	1,32,66,280	
..	6,72,916	..	..	..	6,72,916	
..	3,02,06,317	..	..	..	3,02,06,317	
..	1,89,03,126	..	..	..	1,89,03,126	
..	7,16,61,432	..	..	..	7,16,61,432	
..	4,44,750	—	..	..	4,44,750	
..	1,05,99,455	..	..	..	1,05,99,455	
..	
..	7,457	..	..	..	7,457	
..	18,52,88,739	..	..	..	18,52,88,739	

JIA LAL JAIN,
Chief Accounts
Officer.M. PARTHASARATHY,
Member Finance and
Accounts.M. L. KHANNA,
Technical Member.P. N. SAHNI,
Chairman.

SUBSIDIARY

Statement showing written down cost of fixed assets not in use on account of Depreciation shall be allowed as a charge on the

Particulars of assets transferred	Balance of written down cost of assets at the beginning of the year	Written down costs of assets transferred to the register of obsolete, etc. assets during the year	Written down cost of assets sold during the year
1	2	3	4
Rs.	Rs.	Rs.	Rs.
..

STATEMENT—IX

Obsolescence, Inadequacy, Superfluity etc. and on which no further revenue for the year ending 31st March, 1972

Amount realised from the sale of obsolete, etc assets during the year	Loss on sale of obsolete, etc. assets sold during the year transferred to general reserve (Subsidiary— Statement-V)	Profit on sale of obsolete, etc. assets sold during the year transferred to general reserve (Subsidiary— Statement-V)	Balance of written down cost of assets at the end of the year (Col. 2+3— Col. 4)
5	6	7	8
Rs.	Rs.	Rs.	Rs.
..

HARYANA STATE
SUBSIDIARY

Statement of apportioning Expenses of Rates and Taxes, General Establishment

Serial No.	Particulars of expenses	Year	Gross Amount	Less charged to capital	Net sum Amount
1	2	3	4	5	6
1.	Rates and Taxes	Previous			
		Current			
2.	General Establishment Charges				
(a)	Proportion of salaries, allowances, etc. of general office executives, etc., etc.	Previous			
		Current			
(b)	Other general office salaries, wages, gratuities, etc. of staff	Previous			
		Current			
(c)	Travelling and other expenses of officers and staff	Previous			
		Current			
(d)	Rent and wayleaves				
(e)	General office supplies and expenditure				
(i)	Printing and Stationery	Previous			
		Current			
(ii)	General charge	Previous	2,27,91,388	33,68,188	1,94,23,200
		Current	2,91,30,652	45,65,055	2,45,65,597
(iii)	Transport	Previous			
		Current			
(iv)	Repairs, maintenance of office buildings, staff quarters, furniture and fixture appliances etc.	Previous			
		Current			
(v)	Depreciation on office and general buildings, furnitures, staff quarters, office appliances, etc. not allocated to other sub-heads, —vide subsidiary statement V				
(f)	Audit Charges	Previous			
		Current			
(g)	Legal expenses	Previous			
		Current			
(h)	Insurance	Previous			
		Current			
(j)	Interest on Provident Fund and contribution to staff provident, pension fund, etc.	Previous			
		Current			

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**ELECTRICITY BOARD
STATEMENT—X**

and Administration to major heads of Revenue Account for the year ending 31st March, 1972

Appportioned		A		B		C	
		Hydraulic power Generation		Steam power Generation		Internal Combustion Generation	
N. P. per KWH sold	Amount	N. P. per K. W. H. 1. Sent Out 2. Sold	Amount	N. P. per K. W. H. 1. Sent out 2. Sold	Amount	N. P. per K. W. H. 1. Sent out 2. Sold	Amount
7	8	9	10	11	12	13	

1.3/1.09	14,37,982	.09/.08	13,06,132	.09/.07	59,034	.004/.003	
1.2/1.5	1,135,040	.05/.07	11,38,282	.05/.07	69,689	.003/.004	

1	2	3	4	5	6
<hr/>					
(k) Bad debts written off		Previous			
		Current			
(l) Other items to be specified		Previous			
		Current			
3. Administration expenses—					
(a) Members remuneration	Previous	1,03,087	41,861	61,226	
	Current	1,01,752	44,941	56,811	
(b) Members travelling and other expenses	Previous	38,196	15,510	22,686	
	Current	37,794	16,692	21,102	
4. Interest on consumer's security deposit	Previous				
	Current				
5. Other special items to be specified	Previous				
	Current				
<hr/>					
Total	Previous	2,29,32,671	34,25,559	1,95,07,112	
	Current	2,92,70,198	46,26,688	2,46,43,510	
<hr/>					

7	8	9	10	11	12	13
.004/.003	3,626	.0002/.0002	19,793	.001/.001	238	.00002/.00001
.003/.003	3,143	.0002/.0002	14,400	.0007/.0009	260	.00001/.00002
.001/.001	1,343	.00009/.00007	7,334	.0005/.0004	88	.000006/.000005
.001/.001	1,167	.00006/.00007	5,349	.0003/.0003	96	.000005/.000006
1.4/1.01	14,42,951	.1/.08	13,33,259	.09/.07	59,360	.002/.003
1.2/1.5	11,39,350	.05/.07	11,58,031	.06/.07	70,045	.003/.004

**HARYANA STATE
SUBSIDIARY**

Statement of apportioning Expenses of Rates and Taxes, General

Serial No.	Particulars of expenses	Year	E		F	
			Transmission		Distribution high Voltage	
			Amount	NP per KWH 1. sent out 2. sold	Amount	NP per KWH 1. sent out 2. sold
1	2	3	14	15	16	17
1.	Rate and Taxes	Previous				
		Current				
2.	General Establishment Charges	Previous				
	(a) Proportion of salaries, allowances etc., of general office executives etc. etc.	Current				
	(b) Other general offices salaries, wages, gratuities etc. of staff	Previous				
		Current				
	(c) Travelling and other expenses of officers and staff	Previous				
		Current				
	(d) Rent and wayleaves					
	(e) General office supplies and expenditure					
	(i) Printing and Stationery	Previous				
		Current				
	(ii) General Charges	Previous	10,08,234	.06/.05	37,22,310	.25/.2
		Current	13,37,633	.06/.08	68,02,465	.32/.4

ELECTRICITY BOARD

STATEMENT—X

Establishment and Administration to major heads of Revenue Account for the year ending 31st March, 1972

G		H		J		K	
Distribution medium and low voltage		Public Lighting		Consumer's servicing accounting etc.		Manufacturing of Electrical Plant	
Amount	NP per KWH 1. sent out 2. sold	Amount	NP per KWH 1. sent out 2. sold	Amount	NP per KWH 1. sent out 2. sold	Amount	NP per KWH 1. sent out 2. sold
18	19	20	21	22	23	24	25
83,38,660	.5/.4	1,12,992	.007/.006	34,37,857	.2/.2	..	..
1,03,91,453	.5/.6	1,41,850	.007/.009	35,38,520	.2/.2	10,665	.0005/.0006

1	2	3	14	15	16	17
	(iii) Transport	Previous Current				
	(iv) Repairs, maintenance of office buildings, staff quarters, furniture and fixture appliances, etc.					
	(v) Depreciation on office and General buildings, furnitures, staff quarters, office appliances etc., not allocated to other sub-heads,—vide subsidiary statement V					
	(f) Audit Charges	Previous Current				
	(g) Legal expenses	Previous Current				
	(h) Insurance	Previous Current				
	(j) Interest on Provident Fund and contribution to staff provident pension fund, etc.	Previous Current				
	(k) Bad debts written off	Previous Current				
	(i) Other items to be specified	Current Previous Current				
3.	Administration expenses					
	(a) Members' remuneration	Previous Current	2,716 3,000	.0002/.0001 .0001/.0002	10,051 11,730	.0007/.0005 .0006/.0007
	(b) Members' travelling and other expenses	Previous Current	1,006 1,114	.00007/.00006 .00005/.00007	3,724 4,356	.0002/.0002 .0002/.0003
4.	Interest on consumer's security deposits	Previous Current				
5.	Other special items to be specified	Previous Current				
	Total	Previous Current	10,11,956 13,41,747	.08/.06 .06/.08	37,36,085 68,18,551	.34/.38 .32/.41

18	19	20	21	22	23	24	25
----	----	----	----	----	----	----	----

17,393	.001/.0009	236	.00002/.00001	7,172	.0005/.0004	..	..
17,916	.0009/.001	244	.00001/.00002	6,100	.0003/.0004	18	.0000008/.000001
6,446	.0004/.0004	87	.000006/.000005	2,658	.0002/.0001	..	..
6,656	.0003/.0004	91	.000004/.000006	2,266	.0001/.0001	7	.0000003/.0000004

83,62,499	.58/.47	1,13,315	.06/.05	34,47,687	.45/.4	..	..
1,04,16,025	.5/.64	1,42,185	.0007/.0009	35,46,886	.2/.2	10,690	.00005/.00007

JIA LAL JAIN,
Chief Accounts
Officer.

M. PARTHASARATHY,
Member, Finance and Accounts.

M. L. KHANNA,
Technical
Member.

P. N. SAHNI,
Chairman.

HARYANA STATE ELECTRICITY BOARD.

SUBSIDIARY STATEMENT XI

Summary Technical Particulars for the year ending 31st March, 1972.

Corresponding figures of the previous year	Particulars	Figures for the current year
1	2	3
1970-71	1. Year of Working	1971-72
44,056	2. Area of Supply in square miles	44,056
75,90,545 (61 census)	3. Approximate population in the (71 census) area of supply	99,71,165
	4. Installed Capacity.	
	(a) Generating Plant (excluding retired plant).	
4,03,000 K.W.	(i) Hydraulic K.W. ..	4,03,000*
86,700 K.W.	(ii) Steam K.W. ..	84,850
5,225 K.W.	(iii) Internal combustion K.W. ..	4,193
4,94,925 K.W.	Total K.W.	4,92,043
	(b) Receiving Station transformers	
343 M.W.	5. Normal Maximum demand on the M. W. system	428
	6. K.W.H. Generated :—	
1,42,28,18,924	(i) Hydraulic—K.W.H.	1,61,46,47,268
91,18,47,026	(a) for consumption within State	1,07,04,34,476
51,09,71,898	(b) Supply to C. P. Consumers	54,42,12,792
29,67,40,330	(ii) Steam	K.W.H. 35,77,78,658
17,84,737	(iii) Internal Combustion	..K.W.H. 21,41,819
1,72,13,43,991	Total	K.W.H. 1,97,45,67,745

Note:—*The H.S.E.B. share in installed capacity of Bhakra Complex is provisional subject to final allocation to be made by Government of India.

1	2	3
77,24,225	7. K.W.H. used for generating station auxiliaries	46,61,789
4,42,61,950	8. K.W.H. purchased from other agencies	10,61,96,407
1,75,78,81,716	9. K.W.H. available for sale (6—7) plus 8.	2,07,61,02,363
9,67,051	10. K.W.H. supplied free (if any) to officers and staff	36,00,000
..	11. K.W.H. supplied free (if any) to officers canteen etc.	
90,29,04,159	12. K.W.H. sold—	
51,09,71,898	(i) Sale within the State	1,07,68,40,639
1,41,48,43,108	(ii) Sale to C.P. Consumers	54,42,12,792
	13. A. Total units sold (10+12i+12ii)	1,62,46,53,431
34,30,38,608	14. K.W.H. unaccounted for 9-13A segregated as under—	
	(i) Transformation loss	45,14,48,932
	(ii) Transmission loss	
	(iii) Distribution loss	
51,532	15. Fuel—	
	(a) (i) Coal and/or furnace oil Consumed in Tons	31,515
	(ii) Average calorific value per LB of coal and/or furnace oil consumed	
	(iii) Average cost of coal and/or furnace oil per ton	
7,83,292	(b) (i) Oil consumed in tons	
	(ii) Average caloric value per LB of oil consumed	8,40,690
	(iii) Average cost oil per ton	
Included in Item 15 (b)	16. Lubricating oil	Included in Item 15 (b)
	(a) Quantity consumed (gallons)	
	(b) Average cost per gallon	

Number of Consumer	Connected load in K.W.	17. Segregation of Consumers	Number of Consumers	Connected load in K.W.
3,61,746	97,754	(a) Domestic or residential	4,07,543	1,14,084
78,142	36,671	(b) Commercial	86,962	42,994
		(c) Industrial		
16,715	1,96,784	(i) Low and medium voltage	19,754	2,28,640
317	1,61,912	(ii) High and/or extra high voltage	396	1,82,357
86,455	3,89,019	(a) Agricultural tubewells	1,01,233	4,56,755
278	1,547	(b) Public Lighting	308	1,748
42	13,425	(c) Bulk	53	12,073
5,43,695	8,97,112	Total	6,16,249	10,38,651

JIA LAL JAIN,
Chief Accounts
Officer.

M. PARTHASARATHY,
Member, Finance and
Accounts.

M. L. KHANNA,
Technical
Member.

P. N. SAHNI,
Chairman.

No. 9507/P.W.II(2)72/31057.

From

The Commissioner and
Secretary to Government, Haryana,
Irrigation and Power Department,
Chandigarh.

To

The Deputy Accountant-General,
Haryana, Chandigarh.

Dated, Chanigarh, the 22nd/25th September, 1972.

Subject :—Draft Audit Certificate and Report on the accounts of the Haryana State Electricity Board, Chandigarh, for the year 1971-72.

Sir,

I am directed to refer to your letter No. RAO/W.M./H.S.E.B./Annual Accounts/1971-72/2781-82, dated 22nd September, 1972 on the subject noted above, and to send herewith the parawise comments on the observations made by your office on the accounts of Haryana State Electricity Board for the year 1971-72. Haryana Government agrees with the comments offered by the Chief Accounts Officer, Haryana State Electricity Board.

Yours faithfully,

(Sd.)

Under Secretary, Public Works,
for Commissioner and Secretary to Government, Haryana,
Irrigation and Power Department.

Endst. No. 9507/P.W.II(2)-72/31058, dated Chandigarh, the 22nd/25th September, 1972.

A copy is forwarded to the Chief Accounts Officer, Haryana State Electricity Board, Chandigarh with reference to his letter No. C.A.O./A&R/69/1779, dated the 22nd September, 1972.

(Sd.)

Under-Secretary, Public Works,
for Commissioner and Secretary to Government, Haryana,
Irrigation and Power Department.

HARYANA STATE

**AUDIT COMMENTS ON THE ANNUAL ACCOUNTS OF HARYANA STATE
ELECTRICITY BOARD FOR THE YEAR 1971-72**

HARYANA STATE

**AUDIT COMMENTS ON THE ANNUAL ACCOUNTS OF HARYANA STATE
ELECTRICITY BOARD FOR THE YEAR 1971-72.**

This is the fifth Annual Statement of Accounts of the Haryana State Electricity Board. As mentioned in the Audit Reports of the last four years accounts, the accounts of the Composite Punjab State Electricity Board from 1st April, 1967 to 2nd May, 1967 had not yet been prepared by the New Punjab State Electricity Board, and are awaited. Therefore, opening balances based upon its accounts for the year ended 31st March, 1967 were adopted in Haryana State Electricity Board's first Annual Accounts. In addition, the transactions relating to capital expenditure only from 1st April, 1967 to 2nd May, 1966 were also incorporated.

BALANCE SHEET**Loan Redemption Fund**

The exhibition of this item is not in accordance with the provisions of Electricity (Supply) Act, 1948, and the opening balance is continued to be shown since inception of the Board.

CURRENT LIABILITIES AND PROVISIONS**Consumers security and other deposits**

Included in this is the value of stale (time expired) cheques amounting to Rs. 1,19,696.98 issued by the Board before 1st April, 1971 which have not yet been cancelled as per details below :—

1965-66	..	582.00
1966-67	..	10,262.62
1967-68	..	5,954.34
1968-69	..	13,620.46
1969-70	..	32,919.87
1970-71	..	56,357.69

Total .. 1,19,626.98

Confirmation from the Divisions regarding their cancellation/re-validation is yet to be received.

Assets—Fixed assets

1. Property plant Registers showing details of various fixed assets had not been maintained in the Divisions nor was physical verification carried out since the information of the Board.

2. (i) Depreciation

The following minus amounts have been provided as depreciations:—

Scheme	Nomenclature	Value or assets	Depreciation
		Rs	Rs
1. Hydraulic Power Plant Right Bank (Share out of B.M.B.)	Lightening Arrestors	(—)7,859	(—)471
2. Transmission Plant (H. or E.H.V.)—			
(i) Left Bank (H.E.)	Building and Structures	(—)51,367	(—)1,322
(ii) Right Bank (H.E.)	Underground Cables	(—)6,36,297	(—)14,316
3. General Equipment—			
(i) Left Bank (Common Pool)	Other items	(—)4,011	(—)72
(ii) Left Bank (H.E.)	Transportation equipment	(—)104	(—)13
4. S.P.-6.15 Megawat Faridabad	Buildings and Structures	(—)2,312	(—)52

The above minus balances have yet to be investigated.

ELECTRICITY BOARD

REPLIES TO AUDIT COMMENTS ON THE ANNUAL ACCOUNTS FOR THE YEAR 1971-1972.

This is factual. Please see note (i) to the Balance Sheet.

BALANCE SHEET

Loan Redemption Fund

As already indicated in the reply to similar comments in the accounts for 1970-71, this is a carry forward from the pre-bifurcation accounts on the basis of the tentative percentages notified by the Government of India under the Punjab Re-organisation Act. Pending determination of the final ratios in which the assets and liabilities of the Composite P.S.E.B. are to be divided, the amount of the opening balance under the loan redemption fund could not be written back for which adjustments will be made after the final decision of the Government of India.

CURRENT LIABILITIES AND PROVISIONS

Consumers security and other Deposits.

An amount of Rs. 1,19,696.98 has been shown under the sub-head 'State Cheques'. The amount under this head will continue to exist until the payees approach the Board for re-validation of their old cheques, or issue of new cheques in lieu thereof. It is also possible that the Divisional Offices might have revalidated the cheques already. The position in this behalf will be ascertained and reported to audit.

Assets—Fixed Assets

1. The property Plant Registers have not been maintained since the inception of the Composite Punjab P.W.D. Electricity Branch in the early thirties. The Board is aware of the problem and it will take some time before the same can be sorted out.

2. (i) Depreciation

The H. S. E. B. inherited the balance in the Fixed Assets on the formation of the Board in the tentative ratios fixed by the Government of India. These balances did not tally with the balances appearing in the Divisional Offices. As a result of retirements/adjustments in certain Fixed Assets, the balance under some fixed assets became in minus. As corresponding effect has to be given under Depreciation, it resulted into minus Depreciation adjustments. These will, however, be rectified when a monetary settlement is reached on the completion of the accounts of the Composite Punjab Board by the new Punjab Board.

AUDIT COMMENTS—contd**CURRENT ASSETS****Work in Progress (Mfg. A/C) Rs. 38,42,124**

(i) The above amount includes the cost of 47 damaged transformers (valued at Rs. 58,600) which are irreparable.

(ii) Also included in the above is the value of 474 repairable transformers valued at Rs. 9,91,300 which were received during 1958-59 and onwards.

Stores—Rs. 6,61,64,961.

(i) The value of "Capital Stores for specific Projects" and 'Other operating stores' has not been exhibited separately as required.

(ii) In respect of Division holding stock of stores other than those under the Controller of Stores minus balances existed amounting to Rs. 66,62,783. Reasons for showing minus closing balances of stock could not be explained.

Similarly, Shahabad, Bhiwani and Hissar Sub-stores under the Controller of Stores were showing minus closing balance of stores amounting to Rs. 16.35 lacs.

(iii) Surpluses and shortages amounting to Rs 3,21,140 and Rs 43,656 respectively were outstanding for adjustment at the end of 1971-72 in respect of stores held by the Controller of Stores.

Similarly in respect of other stock holding offices, surpluses and shortages amounting to Rs 636 and Rs 11,826 respectively upto 1971-72 have yet to be adjusted.

Yearwise-break up of these amounts was not made available.

(iv) Included in the stores is also the value of spares (Rs 4.38 lacs approximately) for 220 KV Sub-stations, which are still to be allocated between B.M.B. and the successor units.

(v) Stores worth Rs 11.64 lacs were lying in the various field offices of the Board and have not been taken on stock although 90 per cent to 100 per cent payments have been made therefor. Some of these stores are as old as 1962 and onwards as brought out by the Committee appointed for settlement of disputed items lying in various stores.

The above un-accounted stores included the value of stores (Rs 71,630 app.) rendered un-serviceable while in the custody of the Board.

Advances to suppliers against Projects—Rs 2,11,78,444.

In the absence of year-wise analysis of this item and linking with "Outstanding Stores Creditors" amounting to Rs 7,28,79,089, it was felt that both these heads of account remained inflated. This may be investigated for possible clearance.

Sundry Debtors.

(i) Confirmation of balances from Sundry Debtors other than electricity consumers was not obtained.

(ii) Since year-wise break-up of the doubtful debtors was not made available the amounts outstanding for more than six years (limitation period) which could have been classified as bad debts could not be ascertained.

Miscellaneous Advances—Rs 2,70,67,457.

Included under this head is an amount of Rs 1,39,366 representing "Survey expenses of Atomic Power Plant to be installed at Tajewala".

Inter-Departmental adjustment Account—Rs 7,37,88,429.

(i) Under the head "Inter-Divisional Transfers" an amount of Rs 2.83 crores is pending adjustment. In the absence of year-wise break-up, and until these outstanding are cleared/adjusted, it cannot be said that all material shown as transferred from one Division to the other had actually been transferred and received and properly accounted for.

REPLIES TO AUDIT COMMENTS—*contd*

CURRENT ASSETS

Work in progress (Mfg. A/C)—Rs. 38,42,124.

(i) A survey report has since been prepared and the action will be taken after obtaining the approval from the competent authority.

(ii) The procedure in the Dhulkote Workshop is not being followed on the principles of "First in and first out."

The transformers are being repaired according to the requirement of the field. However, the matter will be investigated and final position ascertained from the concerned offices.

Stores—Rs. 6,61,64,961.

(i) It is not possible to segregate the figures of Capital Stores and Operating Stores as most of the stores are common and can be used on Capital as well as on maintenance works.

(ii) The matter has already been taken up with the concerned offices and necessary adjustments will be made in the subsequent year.

(iii) As a result of physical verification, the surpluses and shortages are kept under the Suspense Heads pending investigation. After investigation the necessary adjustments are being made and items under this head cleared regularly.

Year-wise breakup of this amount is available in the Divisional Offices where the necessary schedules are being maintained.

(iv) The matter of allocation of stores between the B.M.B. and the emerging units is still under consideration of the Government of India. Final action will be taken on receipt of the decision of the Government of India.

(v) Necessary action will be taken after the report is submitted by the Committee to the Board.

Advances to suppliers against Projects—Rs 2,11,78,444

Balances under these heads have been reduced during the year 1971-72. Further efforts are being made to clear the amount lying under these heads. As regards the year-wise break-up of the balances, the same is available in the Divisional Offices and be examined there.

Sundry Debtors

(i) Sundry Debtors (other than the electricity consumers) includes the amount recoverable from other Electricity Boards/B.M.B./U.T., Chandigarh, advance payment to suppliers, etc. The settlement of the claims with the other Electricity Boards etc. is under correspondence with these parties and it is not possible to obtain confirmation in these cases as the matters are still under dispute. As regards the advance payment made to the suppliers, the payments are made by retirement of Hundies drawn on us and, as such, there is no need to obtain confirmation from the suppliers.

(ii) Details of year-wise break-up of Sundry Debtors (Electricity consumers) are available in the Divisional Offices.

Miscellaneous Advances—Rs 2,70,67,457

An amount of Rs 1,39,366 on account of Survey expenses of the Atomic Power Plant likely to be installed at Tajewala, was incurred in the interest of the Board.

Inter-Departmental adjustment Account—Rs. 7,37,88,429

(i) During the year, the balances have been substantially reduced by about Rs. 3.16 crores. However, efforts are being made to clear the maximum items at the earliest.

AUDIT COMMENTS—*contd.*

(ii) Also under the head "Transfer between Controller of Stores and Divisional Offices", appears a minus closing balance of Rs 1,00,53,373. This heavy minus balance needs to be investigated and cleared.

(iii) Also included under this head is a minus debit balance of Rs. 4,58,053 under the head 'Stock Manufacture A/C'. Non-adjustment of this amount by the respective Divisions which represents profit on the running of vehicles could not be justified.

Balance at Bank

Included under the head, "Current Account and Call Account" is an amount of Rs. 4,22,776.88 being the remittance into nine banks from 15th June, 1967 to 29th February, 1972 for which according to Board's books the credits were awaited from Banks as on 31st March, 1972. This amount was reduced to Rs. 1,11,202.89 as on 4th September, 1972.

General

(i) Vouchers/Transfer Entries in support of charges aggregating Rs. 2,61,548 as pointed out by audit during one month's test check of classification of Divisional Accounts were not made available.

(ii) Numerous cases of mis-classification of expenditure amounting to Rs. 65,91,637 were noticed in the test check of Divisional Accounts for the month of February, 1972.

(iii) Stores and stock in hand at the close of the year have been valued at cost and was not compared with the market price as on 31st March, 1972.

(iv) Contingent Liabilities amounting to Rs 190.30 lacs shown as note to the Balance Sheet is based on information received from 22 out of 49 offices of the Board.

(v) As there is no surplus available with the Board under Section 67 of the Electricity (Supply) Act, 1948, after meeting the charges in order of priority, the liability of interest charges on Government loans amounting to Rs. 4,20,25,276 in addition to Rs. 1,83,72,782 on the same account for the year 1970-71 could not be provided in the Accounts for the year 1971-72.

Sd/
D. JERATH,
Accountant-General.

REPLIES TO AUDIT COMMENTS—*contd.*

(ii) Under this head at the close of the year a debit as well as a credit balance is possible. However, efforts are being made to clear the maximum items at the earliest.

(iii) This Suspense head is maintained by the Divisional offices for operating the manufacture estimate of vehicles. The Divisional Offices will be asked to work out the rate for the subsequent years after taking this unadjusted balance into account.

Balance at Bank

The matter has already been taken up with the Divisional offices for necessary action. Already a sum exceeding Rs. 3 lacs has been cleared upto 4th September, 1972.

General

(i) Necessary vouchers/T.Es. will be shown to audit as and when these are received from the Divisional offices.

(ii) Necessary adjustment will be made in the next year after investigation.

(iii) Taking into account the inflationary trends, the market price in almost all the cases will be higher than the cost price. Moreover, it is not feasible to work out the market price as on 31st March, 1972 of all the items of stores, which would involve a considerable work without any commensurate gain.

(iv) The major amount of the contingent liabilities relating to arbitration cases of ex-licensees and head office cases have already been included and the information of remaining 27 offices is likely to be nominal.

(v) Factual—no comments.

Sd/-

Chief Accounts Officer,
Haryana State Electricity Board,
Chandigarh.

P. P. CAPRIHAN,

Commissioner and Secretary to Government, Haryana,
Irrigation and Power Department.